

G. R. S. App. F. IX-4]

1946.

LB File No. 48-36

Previous References.

LB 152-36 (1+2)
LB 155-33 (6, 13, 14, 18)
LB 104-35 (21)
Are Later References.

Serial Nos. 1, 2, 3, 7
11, 15, 16, 17, 18
22, 25, 26, 27, 28
31, 33, 34

LB 51-42 - (4054)
51-42 (54, 62)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Seventeen

Part B for 1

SUBJECT.

Proposals for improving the
financial condition of the Hassan
District Board.

Preserve
1/13
9-9-59

GENERAL AND REVENUE SECRETARIAT.

(L.B.)

NOTES.

File No.

FILE HEADING.

Overdrawals of funds in the Treasury on behalf of the Hassan District Board for payment by the Bd. of dues to Govt

FROM

The President, District Board
Hassan District.

No. A. 14/25-36 Dated 10th August 36 Received

Diary No.

Enclos. /

Spare copies -

Serial No.

BRIEF ABSTRACT OF LETTER

Forwards a copy of his letter of even No. & Date to this Office
Subd that the D.C., stating that the Comptroller has authorized the Bd. to
reduce the balance in favour of the Bd. to an extent of Rs 44,906/-
on account of the outlay incurred in the Bd. on account of the Pk
on account of maintenance charge of L.F. Dispensaries in the Dt. & that
he is instructed to issue a stay order for this sum
that the Comptroller be instructed to issue a stay order for this sum
for ordinary exps. since the cash balance is Rs 26,000/-

NOTES AND ORDERS.

The budgetary position of the Dt Bd is ^{not satisfactory} ~~very bad~~.
In addition to a sum of Rs 39,640 1 6 for which the
Comptroller has authorized the Treasury to adjust by
reducing the balance in favour of the Bd. to that extent
the Bd. has got undischarged liabilities to an extent
of Rs 44,906/- Provision has not been made - nor is
it possible to make - in the budget of the Dt. for 36-37.

NOTES—First Sheet.

Overdraws in the Treasury are being made
of the ...

7/10/36 1757

File No.

of 193

General and Revenue
Secretariat

Since ~~it is not possible~~ the present request
is based on no investment to fall back upon
In the circumstances of the case, there
is no option except to allow the
to cover the entire amount viz
Rs 39,670-1-6 (leaving the present cash
to meet the cost of the ... and
the Bill to meet the routine exps),
the overdraft for the P.W. outlay
of Rs 6% for the ... being charged
to the ... of M.C.A. & V.I.

A

(x N.) No. 99-117
P.W. 104-31 2 104-7-86

3) The Fin Secy may be consulted in
this regard.

GRB

4) A - may, in the circumstances
explained, be approved with
His concurrence.

13/8/36

Secy

5) We may await the decision
of the ... for the ...

MW

1233
13/8/36
Dis 15 up to
20/8/36

Memo to N. Dis C 536/26.27 dated

12.8.36 from the Dep Commr, Hassan & forwarded

6) The D.C. does not make any recommendation.

5 supra.

for

14/8/36

1257
14/8

Permission to the Hassan D.M. Board
to overdraw amounts from the
752 2/2
752 2/2
[App. F. III-2]

General and Revenue
Secretariat.

File No.

of 193

6-37

7 The District Board Hassan
is financially in a very different
position. We may wait and see what
action the Board will propose. It
must be the right of the Board to
the Comptroller's report may be
orders.

8 The President may also be informed
that the Comptroller's report on the Board
should be submitted before the end
of the month.

Secretary

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
19 AUG. 1936
1129

MV.
14.8.36.
14/8/36

15/8/36

MV.
15.8.36.
17/8/36

Draft subd for 2/1/36

17/8/36

11 For perusal before the
17/8/36

Dev. Secy)

12 MV.
15.8.36.
18/8/36

To

The Comptroller

No. 21393 dated 19.8.36

Requests him to pay his order.

Memorandum 1394 dated 19.8.36 to the P.M., Hassan

Hassan, forward copy of the same for info

TYPING SECTION
19 AUG. 1936
GEN. & REV. SECT.

NOTE—Contn. Sheet.

for 18/8/36
24.8.36

Overdraws by the Hassan

759/8931549
of 1936

General and Revenue
Secretariat

File No.

Draft reminder subd to appd

for 11-2
3/9/36

Issued No. L. 1847 dated 9.9.36

From

The Pdt, Dt Rd, Hassan

No. Az 141/25-36 dated 2.9.36.

States that the question has been referred to a special committee & their views will be considered by the Dt Rd at their next meeting. Results communicated to Govt.

Further report, if appd, will be awaited

2/10/36

From The Pdt, Dt Rd, Hassan.

No. Az 141/25-36 dated 26.9.36.

States that a meeting of the committee appointed by the Dt Rd to consider the question of the proposed to come off on the 28th instant. Further report will be awaited.

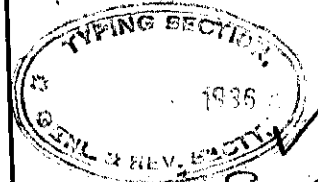
3/10/36

for

From The Commissioner

No. 434 / W.D. Dated 24/11/36

Intimates that the amount due by the Board has increased to Rs 46,064-00 to end of October and requests orders of Govt regarding the action to be taken in the matter



Smt A
10.9.36

Smt A
2.10.36

Sum
1.10.36

overhaul - Hassan 24/11/36
15495/2427

Serial
No.

Flag K

18 Begun sending an ad interim
Communication that the matter has
been referred to a Special Committee
of the D.S. Bd, no further
Communication has been received. An
ordinary reminder was returned on
the 20th inst (Flag R) The question does
not seem to have been considered seriously.

17 I approved, a copy of the
A { Campbell's letter (P.O.D.) will be sent
to the President, Hassan D.S. Bd.
for an immediate report as to what
action he intends to take in the
matter.

for 30/11/36 20 A - may be approved.
30/11/36

Dev. Secy)

21 11/12/36

to draft S.O. for approval.

22 2/12/36

23 2/12/36

To the pvt. Lt. A.S. Hassan,
(chrs. W.C.) No. L. 4153 Dg 7.12.36
~~Enquiries "A" noted above~~ and for v.a.
a copy of Campbell's letter to report him to the
that action he proposes to take in the matter.

2898 -

TEL. ADDRESS. "PRESBOARD"

LB 20-36-29

OFFICE OF THE PRESIDENT, DISTRICT BOARD.

Hassan, Dated 16th December 1936

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

REC. SECT.
24 DEC 1936
L.A. 15.....

TO

M. Yashwanthappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

2019/367
PB 64336

I have the honor to submit for the information of Government a copy of the resolution of the District Board, Hassan, passed at their meeting held on the 28th November 1936, on the report of the Special Committee constituted for suggesting measures for increasing the finances of the district and for discharging the outstanding liabilities and to take such appropriate action will be taken for carrying out the suggestions of Government on the several points referred to above.

2019/367
20/12

A. H. Khan

I have the honor to be,
Sir,
Your most obedient servant,

H. B. Gundappa
President,
District Board, Hassan.



Sub 5 for personal

A refce. has been separated
received in the above subject
is being worked up

for
15/1/37

25/1/37
for please
15/1/37

The question of the Hassan Dist Board discharging its liabilities.

2898
L

2898
L

Subt.

pending

On further examination of the papers in the

branch it is found that ~~only~~ the proposal

relating to the question of the Govt meeting

The entire ^{cost} ~~proposed~~ on account of the Agricultural School at Hassan has been received, and it has been transferred to the Dev. Branch, (Agricultural Section) for further necessary action.

Another reference has been received from the H.B. Hassan requesting that the G.O. in regard to the apportionment of 8h and 7h realisations to village panchayats be suspended for a period of five years. This reference is being worked up separately.

The receipt of communications from the Panchayat Hassan H.B., on the other items ^{referred to in the Resolution} will be awaited.

20.1.37. Jan

Dist: Surg)

For pensal.

28/1/37

Secretary

MW.
26.1.37

30 MW
24/1/37

21/1/37

MW.
25.1.37

25/1/37

5115

26/1

Proceedings of the Second ordinary meeting of the Hassan District Board, held on Saturday the 28th November 1936.

x Present

H.B.Gundaappa, Esq., B.A., B.L. President, District Board.

Members present 21.

x

x

x

6. Report of the special committee constituted for suggesting ways and means for improving the finances of the District Board and for discharging the outstanding liabilities.

Resolution. As the report sets forth, a retrospect of the last ten years finances indicate that the existing sources of income of the District Board have been more fluctuating than stationary and that there have been no fresh additions to their income, ever since the introduction of the District Board Regulation 1926, except that from District Fund tolls, which has also since been transferred to the Revenue Department and that the various orders issued from Government from time to time since 1926 have tended to further cripple the resources of the District Board much to the detriment of the services already undertaken.

The Board have examined the possibilities of increasing their sources of revenue in detail and have expressed that, while the existing items of revenue do not offer any scope for augmentation, the levy of any additional taxation is beyond question in the present state of Economic Depression.

The Committee wish however to emphasize the fact that the only main source of revenue from markets has been forced up to the highest level of expectations beyond possibility of any increase and that no new venue could be easily devised or suggested.

By the transfer of rural mohataffa to the Village Panchayats, the District Board suffered a heavy diminution in its income to the tune of Rs 25,000/ annually, but the recent introduction of the Mysore Taxes and Traffic Regulation has once again adversely affected their resources.

Added to this is the perceptible fall in the realisations under Local cesses during the last 10 years pointing out to a decrease by nearly 12½%.

This has been the revenue position of the District Board since 1927.

Coming next to the expenditure side, it is observed that with the measures of initiative undertaken during the last ten years, the construction of the Gorur bridge with a debenture loan of Rs 85,000 raised for the purpose and the increased amenities afforded in regard to Medical relief (the ex-

expenditure mounting from 23,424/ in 1927, to Rs 32,183/ in 1936 - the net increase being about 37%)— Coupled with the construction of new roads and bridges undertaken at a heavy cost and the maintenance charges on this account have all contributed to heavy expenditure far beyond the income.

With the prime necessity of opening up the country and with the incessant demands for medical relief, the importance of which cannot be overrated, especially in Malaria areas, the expenditure on these items could not be put off either. They have now become inevitable and cannot but be continued.

Briefly, put, about 60% of the realisations under the Local cesses and 30% thereof are being diverted for expenditure on road maintenance and medical relief respectively - leaving barely any margin of surplus for expenditure on other items of administration.

Thus, with the income more or less fluctuating and with the expenditure increasing from year to year, there can be no possibility ~~XXXXXXXXXXXXXXXXXXXX~~ of restoring any financial equilibrium nor is further retrenchment possible under the existing items of expenditure without impairing the efficiency of the services undertaken.

To relieve this situation, measures have been adopted to reduce the expenditure on musafir-khanas with a resulting savings of Rs 702/ per annum and in respect of office establishment also to the extent of Rs 480/ per annum, despite the increased work on account of the transfer of control of Primary Education to the Local Education Authority.

These measures have not gone far off to bring about any substantial improvement in the financial condition in which the Board is placed.

Yet another point which can't be lost sight of in this connection is that the activities of the District Board cannot be made to come to stay and have to be pushed on with an eye to progress with reference to their five year programme which involves a commitment of nearly 2,50,000/ for which provision has to be made.

Regard being had to the foregoing points, the committee are of opinion

- (1) That the existing sources of revenue do not afford any scope for improvement.
- (2) That new sources of revenue cannot be easily devised or suggested.
- (3) That fresh ~~tax~~ taxation is beyond question in the present state of economic depression.
- (4) That the expenditure items as they now stand are practically at their minimum and hardly admit of curtailment.
- (5) That it is not possible to discharge the outstand-

outstanding liabilities either by improving the existing sources or by curtailing the existing expenditure.

They therefore consider that the only feasible measure is to suggest to Government the need for sanctioning their recommendation as set forth hereunder:

*Proposed recd
sent to Dist
Branch*

1. That the Government be requested to bear the entire expenditure of the Agricultural School, Hassan relieving the District Board of the entire portion of the expenditure. This results in a savings of Rs 2,500/ per year to the District Board.
2. That the Department of Industries & Commerce may be requested to take over the management of the Khadi centre Gorur (since transferred to Bageshapur) so as to relieve the District Board of the entire expenditure on this account.
3. That with reference to the outlay on the Ramanathapur bridge, a recommendation may be made to Government requesting that the outlay and interest thereon may be entirely borne by Government for a period of five years, as a special case to enable the Board to provide for their outstanding liabilities.
4. That the Government may be requested to suspend the operation of G.O.No.C.2389/25-10-36, dated 7th Jan. 36, in regard to the apportionment of shandy realisations to Village Panchayats for a period of five years.
5. That the Government be requested to take over the management and maintenance of the following roads:
 1. Chennarayapattina-Sravanabelgola road. 7 miles.
 2. Seringapatam-Chennarayapattina road 5 "
 3. Chennarayapattina-Aisikerer road. 38 "
 4. Hassan-Periyasethna-Cannanore road 36 "

*Refce received
is being worked up*

(Note: This would result in a savings of Rs 9,520/ to the District Board).

6. That the following travellers bungalows may be transferred to Government for management:

1. Hirisave
2. Dandiganahalli
3. Palya
4. Marnahalli
5. Banawar and
6. Sukravarsanthe.

7. (a) That a portion of cost of establishment be charged to the Elementary Education Fund to meet the establishment charges under Local Education Authority which has to look after the work and correspondence relating to the School Board.

- (b) That a lumpsum grant be recovered from the Elementary Education Funds to meet the T.A. charges incidental to the inspection of School Board

works now paid for from District Funds.

- (c) That half the cost of travelling allowance of members attending the meeting of the District Board be charged to Elementary Education Funds as a part and parcel of the Local Education Authority.

(Note. In all, this may come to about $\frac{1}{2}$ the working charges of administration and supervision).

8. That the existing Gorur-Hemavathi bridge debenture loan of Rs 85,000/ be discharged to the extent of Rs 42,000 to relieve the District Board of payment at a heavy rate of interest.
9. That the existing four ranges of the Sanitary Inspectors may be reduced to three only and that the question of retrenching one hand in the office establishment might be considered.
10. That a contribution be recovered from such of the Village Panchayats situated within a radius of five miles of the L.F. Dispensaries as are entitled to an assignment of shandy realisations under G.O. No. G.2329-34/25-10-36, dated 7th Jan'y.36.
11. That the Government be requested to grant a loan of three lakhs at 3% to the District Board to be paid in 20 years to enable them to meet their present demands and to provide funds for prospective expenditure or in the alternative to permit the District Board to raise a Debenture of a like sum repayable in 20 years at 3%.

X

X

Sd. H.B. Gundappa,
President, District Board, Hassan.

"Copy".

H. B. Gundappa

President,
District Board, Hassan.

12

Note.

In August 1937, the President, Dt. Board, Hassan brought to the notice of Government that the District Board had no balance at its credit and that the work of the Board would come to a standstill unless an overdraft was sanctioned to meet establishment and other obligatory charges.

Government then observed that the finances of the District Board are not being managed properly since a long time in spite of the repeated observations of Government while passing orders ^{every year} on the ~~annual~~ District Board Budgets ^{and} that steps should be taken to improve the finances of the Board and to discharge its liabilities which were increasing year by year. While permitting the overdraft as requested by the District Board, Government directed that the District Board should consider the question of levying a special cess under Section 69 of the District Boards Act and that ~~the~~ if the ~~District~~ Board should persist in making default, Govt. will be obliged to supersede it.

In the meantime, Government appointed a Committee to examine the finances of all the District Boards in the State. The Committee has recommended to Government that the Hassan

District Board should be called upon to levy a special cess under Section 69 of the District Boards Act.

The District Board considered the question of improving the financial condition and suggested certain proposals which were meant mainly to transfer a portion of its liabilities to Government. In regard to the levy of a special cess, as suggested by Government and the District Board Finance Committee, the Board has resolved that they cannot think of levying the special cess at the present moment.

The Standing Committee for Local Self-Government, etc., who also considered this question at their meeting held on 8th April 1939 have approved of the recommendation of the District Board Finance Committee that the Hassan Dt. Board should levy a special cess.

As the District Board is unwilling to levy the cess and as Government cannot compel it to do so under the existing law, it is proposed to stop the overdraft, in which case the District Board will have to find money somehow or agree to the levy. If it defaults even then, the District Board may be superseded under Section 97 of the District Boards Act.

2
27/4/39

from

for
mm
27/4/39

The question of the Hassan St Rd / discharging its liabilities.

2898 ✓ 3544
2898
2

General and Revenue
Secretariat

LB File No. 48

of 1936.

[App. F. III-2]

Serial
No.

11

From the pdr St Rd Hassan
No. Ag. 141/35-36 D. 20/23-1-37
furnishes information called for in St 8, above
31 Sub 5: The letter from the Comptroller
(H. A) which was forwarded to the pdr St Rd
Hassan for reporting the action he proposes
to take in the matter has been replied to in
the above Comm. Perhaps a copy of
this letter may be sent to the Comptroller
for information.

A

32 As regards the statement made by the
pdr. in para 4 of his letter, proposals
have been received only on two resolutions
of the special committee referred to by
him, out of 11 resolutions. It is already
more than two months since the resolutions
were adopted by the Bd; but yet sufficient
attention does not appear to have been
given towards pursuing them. Perhaps

9/2/37.

32 A - may be approved.

9/2/37

Dev: Surg)

34 yes. The Dir. D. and
may also be revised

18.2.37

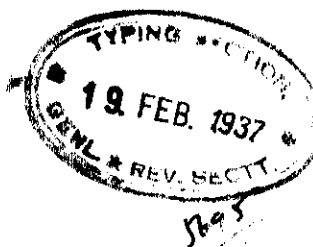
18/2/37

Two dfts subd for appl.

19/2/37

WD 0417-GPB-80,000-8-9-36

19/2/37



The question of the Hassan St Bd's discharging its liabilities.

L. B. File No. 48

3544
d
of 1936

General and Revenue
Secretariat

Serial
No.

To the Comptroller to G.

No. L. 6197 of $\frac{22}{23}$ - 2-37

For a copy of sl 11 for information.

12

Receipt Dt Bd Hassan.

No. L. 6198 of 28/2-37.

13

On 1/11/37 when his proposals regarding the commendations referred to para 4 of S.C. 11, may be expected at this office.

✓
Encl. 11/11/37.
the

The Comptroller to G.

No. 773/W.A.D.I. of 26-2-37.

States that a large balance of Rs. 54,958-1-3 is still outstanding against the Dt. Bd. Hassan.

14

P.W.D.

The ch. Engr.

No. 7714 of 9-3-37. For a copy of the letter

15

P.W.D. II

from the Suptg Engr. Shimoga circle re: The arrears due from the Hassan St Bd for work carried out by the P.W.D.

Sub: The following extract from the minutes of the 11th Member of Council in file D. no. 3963/2 is for perusal:-

"The financial condition of the Dt Bd is anything but satisfactory. It is necessary to review their resources and

Request for the Hassan District charging
its liabilities.

35445 40345 417 40341 4077

General and Revenue
Secretariat

File No. 48

of 1936.

[App. F. III-2]

Serial
No.

Commitments and see what adjustments should
be made to place their financial affairs
on a sound basis. A special officer
may have to be appointed for this purpose
for a short period say 3 or 4 months."

38 This is being worked up in the file
concerned. In the meanwhile, the
Comptroller's report that large amounts
are due from the Hassan Dist Bd. and
the Ch. Engr's report that arrears
due from the Dist Bd. to the P.W.D.
are swelling up, are for consideration.

Copies of these letters may perhaps be
sent to the President, Hassan Dist Bd.
for a report as to the action he
proposes to take to set right
matters.

22/3/37.

A

for
27/3/37

Dr: Secy)

39 A - may be approved.

27/3/37

(10) The Committee of Finance by the Hassan Dist Board
made some recommendations for reducing the expenditure
Have they all been read by you in what stage is each
proposal?

27/3/37

The question of the ~~liabilities~~ of the ~~company~~ ~~is~~ ~~not~~ ~~discussed~~
its liabilities

File No. 48

417

4177
2
of 1936.

General and Revenue
Secretariat

Serial
No.

Sub 5: The pdt. Pt. Bd. Hassan has been
asked in this office letter no. L. 6198/LB.
48-36-13 dt. 22/2-37. When his pro-
posals regarding the recommendations of the
M. Committee may be expected here. Reply
to this letter has not yet been received.

(N)

(Ref paras 34 & 40 supra)

42A in para 39 supra for approval.
43 A reminder will issue in regard
to B supra

21/4/37

46

22/4/37

Mr. Sanyal

45 A. Appd

46 B. Issue a reminder.

47

22/4/37

22/4/37

7531
22/4

Two dfts are subs for appl.

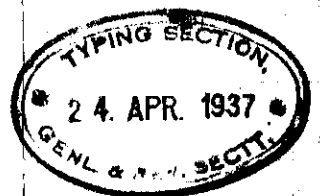
48 Dec

22/4/37

The pdt. Pt. Bd. Hassan, is to be asked to

no. L. 7913 dt. 28-4-37.

copy 4
regarding the letters from the ch. Dy.



The question of the Hassan St. Bd. dis
its liabilities.

General and Revenue
Secretariat

File No. 48

of 1936.

[App. 11-12]

Serial
No.

17 and the controller and calls for a report
Hassan No. L. 7916-15. Find copy of the above to the ch. 8. &
to the pdt. St. Bd. Hassan
No. L 7916 of 29-4-37
Requests him to expedite the submission of
the proposals called for in St. 13.

from

18

the pdt. St. Bd. Hassan
No. Ag - 169 of 36-37 of 13-5-37
Reports that he has paid towards the arrears out-
standing against the Bd, a sum of Rs. 25,821-11-8
and states that further payments will be made
during the next and succeeding months.

49 Subs for perusal. Receipt of further
reports in the matter will be awaited.

21/5/37 Secy

20/5

SD

20.5.37.

20/5

From the P. D. B. Hassan

No Ag - 195 of 36-37 dated 23.6.37

States that since the closing balance
at the credit of the Bd at the end of May
1937 was Rs 24,605-6-0, it was
not possible to issue a cheque for the
full amount of

110
L

5156
L

File No.

48

of 1936.

General and Revenue
Secretariat

Serial
No.

Rs. 54715-4-11. But a cheque for
Rs 16741-11-1 being the outlay charges for
Oct Nov. 1936 was issued on 17.6.37

57 Submitted for personal

no 29/7/37 502 The comptroller has reported
in an other connection that the
balance due from the Hassan Dist
Board to the P.W.D. up to end of May
1937 is Rs 45464-15-4. The
President was requested to adjust the
outstandings immediately & report the fact
to Govt. He has not done so till now
he has been reminded in the matter
on 26.7.37. (vide linked file)

Due 5834 (link)
36.37

* Flag in linked file
LB. 21-36.

* Flag

no 21.7.37 503
Sued with ~~as~~ D.O. reminder

* 21.5.37 in
due 43 1/2
for 7/7/37

no 21/8/37
L

The ~~President~~ ~~has~~ H
the President, Mr. Hassan
no 11349 d 31.8.37.

Forwards copies of ~~conce~~ in regard to
their adjustment of the amount due by the
Board to the Govt and request orders of
Govt allowing overdrafts - till the funding
of the Board - improve in if this is not

overdraw by the Hassan Dist Board
1936/1255

General and Revenue
Secretariat

File No.

of 193

[App. F. III-2]

Serial
No.

allowed generally, to allow overdraft - to discharge
the inevitable charges such as pay of establishment
contingencies & other obligatory liabilities.
From the same President.

no Rs. 100-49 Rs 2-9-37

Request that the Comptroller may be
instructed to authorise the Treasury at Hassan
to honor cheques issued towards the payment
of establishment charges & inevitable small charges
like Law charges etc, as the staff is suffering
for want of pay.

54 The financial condition of the Hassan
District Board is a hopeless one

55 No communication has been received
either from the Comptroller or the
Deputy Commr, Hassan Dist in the
matter.

56 The request of the President,
Hassan Dist Board to allow overdraft -
at least to discharge the inevitable
liabilities such as pay of establishment
contingencies to the extent of Rs 3500/-
p.m. is for orders.

2/12/36

for 5 (Lvy L. S. S.)
1809/32 The Dt Board Hassan, has to pay

submitted by the Hassan P. B. Board

File No.

49

of 1936-37

General and Revenue
Secretariat

contributions and other charges amounting
in all to nearly 1,16,000 as detailed in
enclosure to P. V. D. ^{There are} no means of
recovering this from the Board in the near
future from its normal revenues. I suggest
that the Board may be permitted an
advance of 1,00,000 with the usual
rate of interest; and all dues to be
adjusted in the form. This advance
may be permitted to be adjusted in 10
annual equated payments.

Dr
Mr

14937

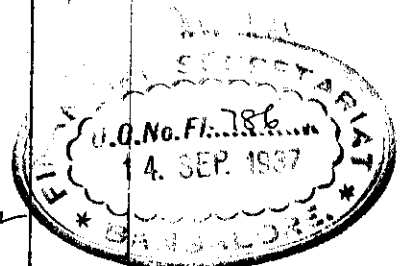
2/14/91-

II member
Dura
PC Secy

To the Comptroller with compts. for favour of opinion
with refce. to the present financial position of the Board
and its capacity to meet its commitments.

20-9-1937

L. P. Jankhanti
For H. Secy to Govt.



11/24/37
R. A. D.

Serial
No.

318/5th of 11.10.37.

U.O.186/L.A.D. dated 9th October 1937.

Returned with compliments.

59 Overdraft can be permitted if there is an early prospect of its repayment to Government. If there is no prospect of the amount being repaid within a short period, it can be treated only as a loan repayable in instalments with interest. Before sanctioning either an overdraft or a loan it will be necessary to determine whether the District Board has at its disposal sufficient resources that would enable repayment of the loan. It is seen from the file that the Board has submitted certain proposals to increase its revenue and to cut down certain items of expenditure and the specific orders of Government on these points are necessary before an opinion can be offered regarding either an overdraft or a loan. As however, the Board will require funds to pay up its obligatory demands such as the charges on account of its establishment, the treasury can be permitted to honour cheques relating to the Establishment charges and interest on Gorur Hemavathi Bridge Loan until orders of Government are received on the proposals made by the Board.

60 Government have also recently sanctioned the appointment of a committee to go into the problem of bad finances generally of all the Boards.

A. S. S. S. S.
Comptroller.

KR)

overdraft by the Hassan Dist Board

File No.

of 1936.

General and Revenue
Secretariat

70786

The main points for consideration are:-

- (1) Responsibility of the District Boards for the proper administration of their finances;
- (2) What exactly is the present financial position of the District Board, Hassan, and what are the causes which contributed to the present unsatisfactory position;
- (3) When and under what conditions an overdraft or loan can be granted to the Local Bodies;
- (4) Whether an overdraft or loan is justifiable in the present case.

One of the primary duties of a Local Body is to administer its finances properly and keep them in a satisfactory condition. It has to limit its expenditure to the resources available and keep sufficient cash balance to carry out its operations. Its budget should be framed keeping this important point in view. Government are also responsible to see that the Local Body administers its finances properly, and for this purpose the Budget is submitted to Government for approval and the Administration Report is sent for review. It is not clear what exactly is the present financial condition of the District Board. The Budget estimates of the Board and the statement showing its assets and liabilities have not been put up. The causes which led to the present unsatisfactory financial position and the responsibility

overdraft by the Hassan District Board

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[App. F. III-2]

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No.

of the concerned officer or officers (Local Board or Government) for it have not been explained. The Local Body should have explained all this and given proper justification for the present position and suggested reasonable proposals to set right matters. A detailed report on these points is necessary.

63 If every Local Body is forced to keep the prescribed minimum balance and the expenditure programme is regulated properly with reference to the receipts, the necessity for an overdraft would not arise. An overdraft is thus not permissible as a general rule and can be permitted only in exceptional cases where the Local Body finds that it has not sufficient working balance for a temporary period (e.g., till the collection season in the middle of the year and where the Local Body can adjust the overdraft in any case before the close of the year. An overdraft is not permissible in this case as it is not for a temporary period.

64 The grant of a loan is permissible only for specified items of works of a capital expenditure and not for the ordinary administration of the Local Body. Even if a loan is to be allowed, a detailed report as to how the District Board will be able to repay it (principal and interest) within the prescribed period, after meeting the other commitments is necessary. From the proceedings of

overdraft by the Hassan District Board

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the District Board meeting (flag D) in the file, it is seen that the District Board wants to improve its finances either by transferring a portion of its expenditure to Government or other Local Bodies or by requiring receipts, now credited to Government or other Local Bodies, to be transferred to the District Board. These suggestions cannot be considered as reasonable and cannot be accepted, in any case, without a detailed examination. If the District Board is unable to perform any service, it should cease to perform it, instead of transferring it to others. If the service is one which cannot be stopped, the District Board should perform it in preference to other less urgent or optional services.

65 From the above, it will be seen that the available materials in the file do not justify the grant of an overdraft or loan, and that it is desirable that the Deputy Commissioner should be asked to examine in detail (1) the present financial position of the District Board, (2) causes that accounted for the unsatisfactory position, (3) the responsibilities of the officers (of the Local Body and of Government) concerned for it, (4) how he proposes to remedy it, (5) what action will be taken to ensure that the finances are administered properly and (6) when and how the loan if any to be granted will be repaid, and submit a report.

66 The examination of the finances of all the

overdraft by the Hassan Dist Board

1256

General and Revenue
Secretariat

LD

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of 1936.

37

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No.

District Boards, by a Committee recently constituted, is of a general character and will not suffice to meet individual cases like the present one. This case has to be taken up independently and irrespective of the Committee and settled on its merits.

67 In this connection it is also to be stated that it seems that the District Board, Hassan, has not managed its finances properly and has not taken proper action to remedy the present unsatisfactory position and there is also not sufficient proof that it will administer its finances properly in future. Whether it is not desirable to supersede the District Board under Section 97 of the District Board Regulation till the financial position is brought to a satisfactory ~~xxxxxxxx~~ level is for consideration.

68 The circumstances do not justify the giving of a loan or an overdraft. But, as the Comptroller has already allowed an overdraft pending the decision of the question, the suggestion at A above may be sanctioned as a very special case till the end of December 1937, interest at 5% per annum being charged on the overdraft.

(Draft approved by Financial Secretary).

5.11.37.

Dr
min

69 61137

11 members)

70 I agree generally with Mr. Freeley. A suitable draft may be put up for consideration.

6 Nov. 1
3454

NOTE—Contn. Sheet.

WD 0417—GPB—30,000—8-9-36

overdraft by the Hassan

1256

General and Revenue
Secretariat

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of 193

6-37

Serial
No.

71) Draft letter is put up for consideration as
no 42 a m

For

2/12/37

2/14/37

II members)

72) M

6/12/37

73) For personal

For

6.12.37

2/14/37

I members)

Division

For
7/12/37

M

7-12-37

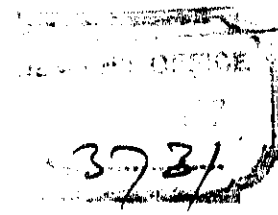
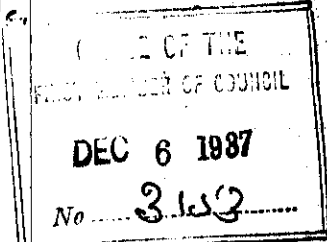
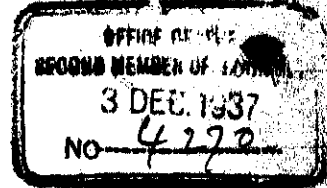
For

8/12/37

The President, A.B. Hassan Thro B. Hassan

No. 5207/LB 48.36 228 9-12-37.

Points out that the Dt. Bd. has not improved
and properly administered its finances and
states that the overdraft will be allowed as
a spl. case, ^{on establishment bill} till the end of Dec. 1937 and
adds that the Bd should seriously consider
the imposition of a spl cess etc



Sys's bill
10/11/37
10.12.37

Overdraft to the Hassan Dt Board

1256/3314

General and Revenue
Secretariat

File No. 48

of 1936.

[App. F. III-2]

Serial
No.

Letter No. B-49/37-38 dated 7-1-38
from the President, Dt Board, Hassan
requesting that the establishment charges
for December 37 may be ordered to be paid
and that the overdraft may be continued
till final orders are passed in the matter.

"Member's order"

A letter may be put up to
Comptroller authorising him to permit
overdraft to the extent necessary to
meet establishment charges and other
obligating items of expenditure till
the end of March 1938.

P. H. K.
11/1/38

Draft letter to the Comptroller is
submitted for approval.

for Mr. Perry (L.S.).

2
11/1/38

for Mr.
11-1-38
2
11/1/38

11 members)

MU
11/11/38

for Mr.
12-1-38
2
11/1/38

38/453828

The Comptroller

No 2 5993 dated 13-1-38

States that the overdraft may be
continued till 15-4-38

No 2 5994 dated 13-1-38

Copy to the President, Dt Bd, Hassan

Letter No. for No. 13.3 / 37-38 dated 3-2-38 27

from the President, Dt Board, Hassan
forwarding the proceedings of the Special
meeting of the Board held for the purpose
of finding out ways and means for
improving the finances of the Board.

The Hassan Dt Board was requested
to consider the question of the imposition
of a special cess under Section 69 of
the Dt Boards Act with a view to
improve its finances.

The Dt Board, having considered the
above suggestion, has resolved that
it cannot find its way to sanction
proposed levy in view of the present
economic depression.

The following proposals have been
suggested by the Dt Bd for improving
the finances.

✓
Sup/B/KH
15-4-38 ✓

Serial
No.

(a) Govt ~~be~~ pleased to grant subvention to the Dt Board or to grant a loan of at least Rs 2 lakhs at 3% interest or to allow the Board to raise a debenture loan.

(b) In the alternative, Govt be requested to assign the entire local ^{exercise &} land revenue and forest revenues tentatively for a period of three years instead of 76% and 67% respectively as at present, the excess assignment being earmarked for discharging the liabilities, ~~and~~

(c) ~~the Board should be requested to~~ ~~be requested to permit the Board to~~ Govt be requested to permit the Board to save at least 25% of the present A.R. grants to the P.W.D. by effecting repairs of less important roads once in two years

(d) the Dt Board would be prepared to consider the question of levying the special cess at the time of the preparation of the Budget for 1939-40, by which time orders of Govt would have been passed

Affairs of the Hassan Dt Board.

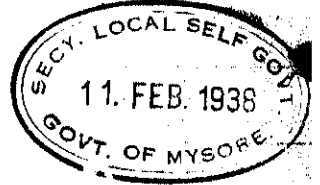
3328/3793

2

HB File No. 48

of 1936.

General and Revenue
Secretariat



the report of the Dt Board Finance
committee.

"None of the proposals suggested by
the Hassan Dt Board seem to be
feasible. The Dt Board is prepared to
consider the question of levying a
special cess only in 1939-40 i.e. after
two years and it is for consideration
whether it is possible to wait for such
a long time when the Dt Board may
perhaps finally agree to the imposition.
Even this is doubtful.

Submitted for orders with reference to
paras 70-75 supra.

From 11/2/38 for Sub to the S.S. Secy.

87) I think a formal reply to the
the letter of 12/2/38 regarding the new
Dt Board is necessary. The present
communication does not form part of a
reply to the letter.

11-2-38

11 members)

12/2/38

88 Regarding the proposal contained in Resolution No. 1
The Chief Engineer may be consulted.

SECOND MEMBER
11 FEB. 1938
No. 5-906

Ref T

12-2-38

Affairs of the Hassan Dt Board

General and Revenue
Secretariat

File No. 48

of 1936.

[App. F. III-2]

Serial
No.

89 Draft letter to the Chief Engineer is submitted for approval

Rmr
14/2/38

90
2/14/41

To The Chief Engineer

No 26910 dated 16-2-38

calls for his remarks on resolution 12 of the Dt Board.

91

Letter No 1471 dated 7-4-38 from the Chief Engineer of Mysore stating that he is not in favour of the resolution of the Dt Board.

91) Submitted for orders with reference to para 88 supra. A report as to the position of the finances of the Dt Bd as on 1-4-38 is due from the President Dt Board Hassan by the 15th April-38. Receipt will be awaited.

Rmr
11/4/38

Levy L. S. S.)

2/11/41

92) Please remind the President.

2/11/41

93) Refer para 88. The Chief Engineer is not in favour of reduction of Dt Bd grants to Dt Bd roads.

2/11/41

WD 0284-GPB-30,000-13-8-37

94) All 11 members
13/4/38

12/4/38
12/4/38

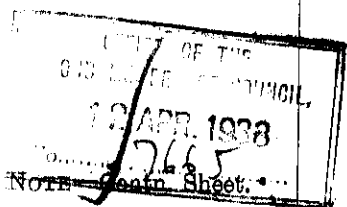
13/4/41



Sub P
16/2

N.

12/4/38



mark

Affairs of the Hassan Dt. Board.

(4789)

Ld. File No.

48

of 1936.

General and Revenue
Secretariat

95) A report as to the financial position of the Dt. Bd. as on 1-4-1938 was due by the 15th of April 38. The same has not been received in spite of a reminder.

96) A D.O. reminder is subd for appl.

25/5/38 for 97) Issue, please submit the fair copy of the levy for favour of signature.

2
25/5/-

Issued No. 29569 of 27-5-38.

98) Second D.O. R is subd for appl. The President of this Dist Board has not cared to send even an acknowledgment in this case. A large no. of his cases is pending disposal in respect of this Dist and any no. of reminders issued has had no effect.

The draft D.O. is for approval.

99) Please issue the reminder and submit the file for the perusal of the Levy.

2
21/6/-

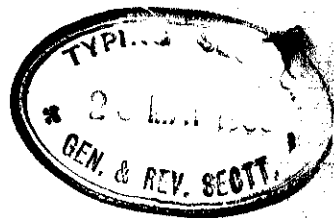
Issued No. 210276 of 24-6-38

Letter No. A3-49/37 dated 14-6-38

33

from the President, Dt Board, Hassan forwarding the resolution of the Dt Bd regarding the levy of a special cess.

Letter No A3 P.R 211-C 50/37 dated 16-6-38



Affairs of the Hassan Dt Board

General and Revenue
Secretariat

File No. 48

of 1936.

[App. F. III-2]

Serial
No.

89 Draft letter to the Chief Engineer is submitted for approval

Rmr
14/2/38

90
2/14/4-

To The Chief Engineer

No 26910 dated 16-2-38

calls for his remarks on resolution 12 of the Dt Board.

31

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91) Submitted for orders with reference to para 88 supra. A report as to the position of the finances of the Dt Bd as on 1-4-38 is due from the President Dt Board Hassan by the 15th April-38. Receipt will be awaited.

Rmr
11/4/38

Levy (L.S.)

2/11/4-

92) Please remind the President

DO

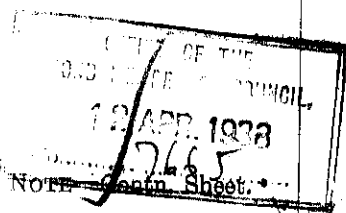
93) Refce para 88. The Chief Engineer is in favour of reduction of Dt Bd grants to Dt Bd roads.

DO

94) All 11 members
13/4/38

12/4/38

13/4/38



Affair of the Hassan Dt Board

4789/5991/6009

General and Revenue
Secretariat

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of 193

[App. F. III-2]

Serial
No.

from the same office forwarding a copy of his letter addressed to the Comptroller and requesting that the Comptroller may be instructed to adjust the arrears after leaving a balance of Rs 5,000 for meeting establishment and other charges.

(40) The proposals of the Hassan Dt Board ~~arises~~ to improve the financial position are contained in para 84 supra. The Dt Board President has now sent up a formal reply to this office letter No. 25207 dated 9-12-37 and has solicited orders of Govt on resolutions Nos 10, 11 & 12.

(101) He has also enclosed a copy of his letter addressed to the Comptroller in regard to the adjustment of arrears due to Govt by the Dt Board and requesting time till March

next for the payment of the balance. This means that the President wants to ~~wait~~ ^{take} time.

(102) Submitted for orders. The Budget of Govt. The Dt Board for 1938-39 has been ~~sent~~ ^{received} 27/6/38 and it has been sent to the Comptroller for scrutiny & action.

(103) The President has not ^{also} stated what the Govt liabilities are as on 6. 12. 38 ~~what~~ ^{and} is available in the treasury to the Govt for ^{credit} 27/6/38.

T.x

Enclosure to
R.V.D.I.

Submitted
P.V.D.

II

Affairs of the Hassan Distt Board

Lib File No.

48

of 1936

General and Revenue
Secretariat

Serial
No.

Y

The letter of the Revenue District Board Hassan to the Comptroller dated 16.6.1938 is for perusal. The Board is not agreeable at present to a levy of a Special Cess under Section 69 of the Act. It is intimated in this office letter dated 9th December 37, and it is stated that the question of the levy of a Special Cess will be considered at the time of the preparation of the Budget for the year 1939-40. As regards the levy of Special Cess, it is intimated that the recommendations of the District Board Finance Committee, whose report is now under consideration may perhaps be awaited.

(3) The present request of the District Board is that they may be given time till March 1939 to pay the balance of dues to Government, and further to instruct the Comptroller to have a balance of Rs 5000 in the Treasury to the credit of the Board, to meet its ordinary expenditure. This request of the Board may perhaps be considered after the Budget of the Board for the year 1938-39 is received from the Comptroller, as it is not known what the Board's liabilities are on 1-7-38, and further what amount is at the credit of the Board on the said date. The President has not sent till now though reminded, a report on the financial position of

Affairs of the Nassau Dist Board

body

General and Revenue
Secretariat

File No.

48

of 193 b. - 37

[App. F. III-2]

Serial
No.

Regarding
the Board as it stood on 1-4-38. The other
proposals suggested by the District Board for
improving the finances of the Board - para
84 of the notes, it is submitted that none of
them appear to be feasible. Further.

2
15/7/38

Levy L. S.)

106 The consensus of opinion in the
D.D. Finance Committee is that
is no way out for the D.D. Board out of
its financial difficulties unless it secures
a special cess under Sec 69. The D.D.
Board also recognizes it, but is un-
willing to take up the responsibility for
1939-40. In the meanwhile it is
unable to meet its liabilities to Govt. and
to pay for many services and requests
that orders may be issued to the Comptroller
not to adjust the dues from the balance in
the Treasury. The only course for the
D.D. would be to face the taxpayer
mentally long time and im-
portance
cess.

107) The same may be requested to send up
some proposals from the District Board to

Affairs of the Hassan Dist Board

6005

2.3

File No.

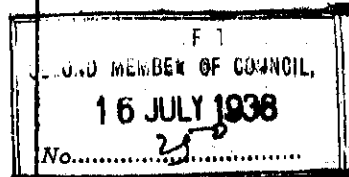
288

of 198

6-37

General and Revenue
Secretariat

very success, specially in ^{same} arm time, are
prospects for ~~unimane~~ proceeds much
utilised -



28
mm
16.7.38 2/16/-

11 member)

108 This may be put up along
with the budget of the Board for next year

28
mm
19.7.38 2/19/-

mm

Submitted with the Hassan Dist Bd Budget
as directed.

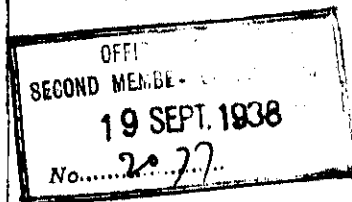
28
10/9

Lerry L. S. S)

2/17/9/-

110) 28
mm
15.9.38 2/15/-

11 member)



111) 28
mm
18/9/38 2/18/-

Serial
No.

112) As per sanctioned budget of the Hassan Dt Board for the current year, the closing balance would be Rs → 1,40,988. The District Board has therefore been requested to consider the question of levying the special cess immediately.

113) The District Board's Finance Committee have also suggested that the Hassan Dt Board should be called upon to levy a special cess of three pias immediately.

114) Proposals, if any, from the President of Dt Board, Hassan and the orders on the report of the Dt Board's Finance Committee may be awaited.

Recd from
29/9/38

Levy L.V.S)

29/9/38

115) 309 80
7/11/38

From the Comptroller to Govt

No. WAD/256 dated 28-10-38

Solicits orders in regard to the adjustment of the heavy arrears due by the Hassan Dt Board from its balance at the Treasury.

Serial
No.

116) "The DT Board must move in the matter of levying the special cess. Otherwise I am afraid it will have to be superseded as already warned."

(Sd). P. H. K.

31/10/38

It is stated that the balance outstanding at the end of August 1938 against the Hassan DT Board in the objection book advances schedule of the ~~Exec~~ Executive Engineer, Hassan Division is Rs 52,868-1-7, besides a sum of Rs 32,738-0-2 on account of the Ramanathapur bridge.

118) As the arrears are accumulating, the Comptroller solicits instructions as to whether the monthly demands as they arise may be adjusted from the DT Board balance in the Treasury leaving the DT Board to move in the matter, or it is found impossible to get any amount from the DT Board by any other means.

119) Kind reference is invited to para 5 of G.O. No 2 2601-5/38 44-38-16 dated 22-9-38 sanctioning the current year's

I @

Affairs of the Hassan District Board.

6009/2270

General and Revenue
Secretariat

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of 1936.

[App. F. III-2]

Serial
No.

Budget of the Hassan Dt Board, stating that the Dt Board should take immediate steps to levy the special cess and adjust the overdraft and pay the accumulated arrears.

(20) The President, Dt Board, Hassan may be requested to state what action has been or is proposed to be, taken on the above observations of Govt. The President has however stated that it would be possible for him to adjust the arrears by the end of March next.

(21) Submitted for orders with reference to para 116 supra.

Rmr
2/11/38/mr
Lerry L. S.

2/11/38

2/11/38
2/11/38

11 members

(23) Sh. Sri Lee may kindly see these papers and record his suggestions

Mr
2/11/38

2/11/38
2/11/38

WD 0544-GPB-30,000-2-9-38

Mr (Sury)
MC

govt. circumstances, as mentioned in the report, as a result of a heavy deficit - unless the special cess is levied

Mr
2/11/38

3472



Affairs of the Hassan District Board.

File No. 48

of 1936.

General and Revenue
Secretariat

Reference is invited to Mr. S. Shamanna's note dated 5th November 1937. There has been no improvement in the financial position of the Hassan District Board and the authorities of the District Board do not appear to be ^{anxious} ~~over-zealous~~ to devising adequate measures to restore the financial equilibrium of the budgets of the Board, ^{apparently} on the assumption that Government will take a lenient view as heretofore and permit overdrafts in the Treasury and ^{the} postponement of ^{the} recovery of Government dues to any extent. Apparently this ^{seems to have} ~~has~~ led to a desire to postpone the levy of additional taxation to as distant ^{a date} as possible.

I agree with the L.S.G. Secretary in thinking that the levy of additional taxation is immediately and urgently necessary so far as this District Board is concerned if its finances are to be rehabilitated and the District Board Finance Committee are also of this view. Even if the additional cess is levied, I feel sceptical of the normal restoration to health of this District Board's finances in malaise.

To permit overdrafts ^{or} ~~or~~ ^{the} postponement of recovery of Government dues any longer is not desirable and ^{it} ~~is~~ but pouring oil to quench fire. ^{to do so} The District Board has, I think, to be requested, to take courage and levy the additional cess (recommended by the Committee) immediately and to take proper steps to minimise expenditure consistently with the relative urgency of the various duties they are called upon to perform so as to be well within their means.

It appears to me that the present financial

Copy 57 to 58 11/11/37

A

Affairs of the Hassan District Board.

General and Revenue
Secretariat

File No. 48

of 1936.

[App. F. III-2]

Serial
No.

condition of the District Board is such as would
even warrant its supersession.

15.11.35

17.11.35

11 member

128 The suggestion at A may be
adopted. The Bd shd not
be allowed to delay the
matter of a special Com.
A spl meeting may be held
to discuss the question of
laying the special Com some
time early next month &
the decision of the Bd
Com will be taken to go on before
the end of Dec 35. The Bd
must be told that Govt
can not go on acquiescing in the
Bd's action in refusing, or rather
putting off the payment of
dues to Govt & at the same
time drawing for amounts for
current expenditure

129 D. 25/11/35

Affairs of the Hassan DT Board

File No. 48

2270
L

of 1936.

General and Revenue
Secretariat

Draft letter to the President, DT Board,
Hassan is submitted for consideration

for

Levy L.S.)

28/11

131 For period before 1938
(2nd Member)

6/11

132

28/11

6/11

133

34

to the President, DT Bd, Hassan.

No 2 4426 of 29-11-38

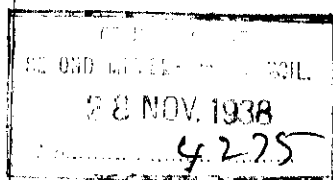
Requests that a special meeting of
the DT Board may be convened next month
for considering the question of levying a
special cess of a report submitted to
it before the end of December 1938.

Draft reminder is submitted for
approval.

135

for

Order No 25408 of 5-1-39



✓
Sum B till 23/11
30/11

✓
Sum A (original)
10/1/39

Affairs of the Hassan Dt Board

General and Revenue
Secretariat

File No. 48 ³⁸⁷²₂ of 1936

[App. F. III-2]

Serial
No.

From the President, Dt Board, Hassan
No A-49/37-38 dated 24-1-39

Forwards the resolution of the Dt Board
that they cannot think of levying a
special now as suggested by Govt.

136 The detailed letter of the President,
Dt Board, Hassan and the extract
of the proceedings of the special meeting
of the Dt Board are for perusal.

137 The Dt Board feel that the present
time is most inopportune for levying
a special cess and that the recommendations
of the Dt Board Finance Committee, if
sanctioned by Govt, would go a great deal
in relieving the financial situation
of the Board.

138 Submitted for orders with reference to
Rmr para 124 to 128 supra.

3/2/39/39) Refrains is invited to the resolution of
for the District Board on the recommendations
of the District Board's Finance Committee. (United
file). The District Board's Finance Committee have
recommended that the Hassan District Board should
be called upon to levy immediately a special cess
of at least three pice on all items of revenue

Affairs of the Hassan District Board

3872

File No.

48

of 1936

General and Revenue
Secretariat

on which local cess is now levied, and ^{as the} ~~the~~ District Board is unwilling to accept the above recommendation, the question of taking action under Section 97 of D.S. Act. may have to be considered.

Levy L. S.)

2/14/4-

140 17.239 2/14-

II member)

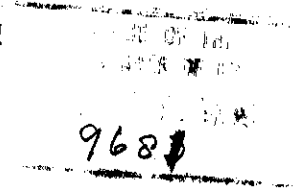
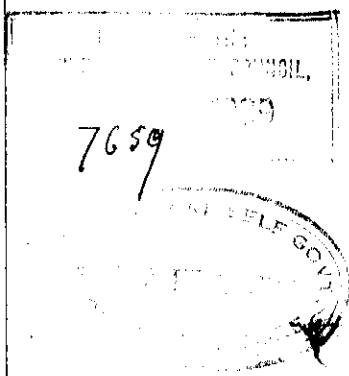
141) Pass by 2

16 22/2

14) The standing committee for D.S.G. with meeting to 8.4.1935 was also of opinion. ~~was~~ ^{was} the D.S.G. Board should immediately levy the cess. The D.S.G. however, is unwilling to levy the cess; and moreover the cess, and cannot comply with the order. But the D.S.G. can stop the cess, in which case the D.S.G. will be compelled to find money & if it does nothing, it can be subjected under Sec 97 of the D.S.G. Act for default in the performance of its duties. This seems to be the only course open. Some other action is necessary as the D.S.G. can work encouraged by the ^{payment} of the cess in arrears or advance men for the cess, as ordered by the P.C. Secy.

143)

II member) Pass by 11.4.39 13.4



14/4

Affairs of the Hassan Dt Board.

General and Revenue
Secretariat

File No.

of 193

[App. F. III-2]

Serial
No.

144) A note and a draft letter to the President,
Dt Board, Hassan are put up as directed
by the Secy for consideration.

Per
19/4

Levy L. S. S.)

2
19/4/39

145) For perusal before the
Lm

146) We have to be firm with the
then B.D.
II member
I member
Dewan
K.A. 21.4.

147) M.S.
23-4-39

K.A.
27.4

148) 27/4/39
some

to
Lm.
27.4.39
for
28/4/39

To the P.S.B., Hassan. Lm. D.E. Hassan
No. L. 8800 of 29.4.39

from 1.6.39
States that Govt cannot permit oversteps
if immediate steps are not taken by cess.
WD 0544-GPB-30,000-2-8-83
To the Comptroller, L. 8801 of 29.4.39
No copy of the above

NOTE - Contn. Sheet.

Gus A
2
1/5/39

DEWAN'S OFFICE

25 APR 1939

1803

DEWAN'S OFFICE

APR 27 1939

8393

DEWAN'S OFFICE

20 APR 1939

No. 8360

Affairs of the Hassan DT Bd

HB File No. 48

of 1936.

General and Revenue
Secretariat

From the President, DT Board, Hassan

No. A3-49/37-38 dated 1-6-39

States that instead of levying a special cess the DT Board has made certain proposals to augment their resources which are expected to bring in an additional income of Rs 40,000 per year.

The following are the present proposals made by the DT Board to improve its financial condition:-

- 1) Doubling the rate of local cess on excise and forest items of revenue - Rs 13,500
- 2) Enhancing the existing rates of fees in the DT Board chandies. - Rs 9,000.

The DT Board therefore expects an additional income of Rs 21,500 if the above proposals are sanctioned and this run together with Rs 18,400 expected to accrue to the Bd if the recommendations of the DT Board in the proposals of the DT Bd Finance Committee are given effect to, is proposed to be earmarked towards the liquidation of its liabilities. The President, DT Bd, Hassan states that it would not be necessary for the Board to levy special cess if the above recommendations are sanctioned by Govt.

The only recommendation of the Board

Lang of a special cess of the Hassan Dt Bd

General and Revenue
Secretariat

File No. 48

of 1936

6515
[App. F. III-2]

Serial
No.

deserving of consideration is the enhancement of fees at the chandies. In regard to this question, ~~too~~ it is stated that the increased rates have not been ^{arbitrarily} ~~proposed arbitrarily~~ but that they conform to the rates prevailing in the Municipal chandies. It has however to be stated in this connection that the Hassan Dt Bd has proposed the abolition of many chandies as they have not been successful and it is therefore not clear whether the anticipated increase in income will actually be realized, as there may not be any gathering at the chandies if the taxes are enhanced.

(11) The other proposals made by the Board for doubling the local cess on exercise and forest revenues etc do not seem to be practical propositions.

(12) It will be therefore seen that it may not be possible for the Board to put off the lang of the special cess.

(13) Submitted for orders.

For the District Board Hassan, it seems a
3/12/36
suitably written. It is question of. Gyanji

levy of a special cess by the Hassan District Board

File No. 48

of 1936.

General and Revenue
Secretariat

A Special Cess as recommended by the District Board's Finance Committee, and which recommendation of the Committee was also approved by the Standing Committee for Local Self Government. Reference is also made to Nos. 84 to 88 of the notes, wherein the District Board had made several proposals to improve the finances of the Board which were considered by Government. As regards the two proposals now made by the Board namely, doubling the rate of local cess on house and East items of revenue, and to enhance the existing rate of the (Mach) in the District Board Shandur, ~~these proposals are not feasible~~ ^{these proposals are not feasible} and seem not to be practicable. The levy of the Special Cess by the Board is submitted cannot be put off as recommended by the District Board's Finance Committee, and as intimated to the District Board in this direction dated 29.4.39, and as the Board has still not taken steps to levy the Special Cess, the suggestion made to the Board in the above letter stating that if the Board fails to take immediate steps to levy the Special Cess, the Government will be instructed to stop the grant to the Board may perhaps be considered.

Yours truly,

2
6/5/39

130
1017

Levy of a Special Cess by the Hassan 1515 6515 PSM Board 48 of 1936-37 [App. F. III-2]

General and Revenue
 Secretariat

File No.

Serial
 No.

157) Hassan
 The Dr. Board should be required
 to levy a special Cess. ^{doubtless true} The Cess on Excise &
 Forest revenues as suggested by the Dr. Board
 cannot be done in one ~~or~~ District.

2nd Member)

158) Sec will then G.
7/7/35
 discuss the matter with
 Mr. A. Q. 87

159) 2nd Member's instructions.

A calculation may be made of the
 increase in the income that may be expected
 on the basis of the proposals made by the
 Hassan Dr. Board

G.
 8/7/35

160 As details are not available, draft
 letter to the President, Dr. Bd, Hassan is
 submitted for approval.

From
 24/7/35

161/ ² _{24/7/35}

The Pdt, Dr. Bd, Hassan

No. 2952 dated 25-7-39

calls for certain information.

162 mod. with a dt letter for appl.

30/8/39

163 ² _{3/9/39}

mod N. 2952 dt 2-9-39

OFFICE
 SECOND MEMBER OF COUNCIL,
 - 8 JULY 1939

W. R. A. L.

ms A (urgent)
 NOTE - Contn. Sheet.
 25/7/39

levy of a special cess by the Hassan Dt Board

HB File No. 48

of 1936.

General and Revenue
Secretariat

From the President, Dt Bd, Hassan

No. A3-47/37-38 dated 7-9-37

I enclose the details of calculation of
expected increase in income.

The details for the expected additional
income of Rs 40,000 per annum are as
follows:-

1. Doubling the rate of local cess
on excise and forest items of revenue
- Rs 13,500.

If this proposal is sanctioned, the expected
increase in income can be realised.

2. Enhancing the existing rates of fees
in the several Dt Bd shandies. Rs 8,000.

As the shandies are auctioned out year
after year, the President, Dt Board has
stated that information, as to the actual
realisations under each head at the
several shandies, is not available. He
has however given the ~~following~~ particulars
based on statistics collected by him in
the form of a statement (Vide page D)

In this connection kind reference is invited
to para 152 of the notes supra.

This item of revenue is doubtful of
actual realisation.

3. Giving effect to the recommendations of

This is also an
ambitious figure
which is doubtful, as
the increase cannot be
made in one District, and
the question is of a
general nature, and
not practicable. 2

Page No.

The District Finance Committee with its modifications suggested by the District Board - Rs 18,400.

Orders have been issued only on some of the recommendations of the Committee and the items that may bring an increased revenue are only the following :-

	Rs
(a) Tolls and fees -	2,000
(b) Road cess -	850
(c) Reduction of C.T.P. charge from 18% to 15% } of the Vice President }	1,050
(d) Retrenchment of the J.A. } of the Vice President }	920
	<u>Rs. 4,820</u>

The other recommendations of the Committee are still under consideration and it is not possible to say whether they will be accepted in total and as they are in the nature of transferring the burden to State Funds.

(b) Summing up, the increased income may aggregate to Rs 26,000 against Rs 40,000 expected by the Board.

Submitted for orders with reference to

Per
18/9/39

para 159 supra.

The anticipated income taken into account by the District Board is Rs 40,000.

rather exaggerated and the principle of
valuation. The recommendation of the
District Board is done in the case of the
on local and first items & various by which
the Board anticipates an income of Rs 15,500
is of a general nature, and cannot be sanctioned
in the case of Hassan District. As a result, and further
the Board anticipates of the recommendation of
the District Board. Finally, the Board anticipates
an extra income of Rs 15,500. The Board
finds the Board's recommendation of Rs 15,500 is not
The Board cannot sanction the recommendation of
that the Board of the District Board is not
in respect of the recommendation of the District
Committee. Since the Board of the District
left open to make the recommendation of the
to agree to the copy of the recommendation of the
Section 69 of the Act. The Board of the District
in this the letter dated 29th March 1939. The Board
wa. draft, which may complete the recommendation of
agree to the copy of the recommendation of the District
Sanctioned
The Board estimates of the District for the year
1939. 40 has also until now a financial statement
balance of Rs 15,500.

Law 4114) $\frac{2}{4114}$

What was the amount as a result of
the other recommendations of the Committee?



Copy of a Special Case by the Hassan Dist Board.

6234
d.

5352

General and Revenue
Secretariat

File No.

of 193

[App. F. III-2]

Serial
No.

From

The President Dist Board Hassan.

No A-1-C13/39-40 dt 1-4-1940.

Requests to view the financial situation of the Board sympathetically and not press for payment of the amount due to Govt till the finances of the Bd and requests sanction to the proposals sub by him re the enhanced taxation on certain items.

Submitted for orders with references.
dt 15/40.

A dft letter to the President, Hassan Dist Board calling for up-to-date information is put up for approval.

Law secy for
8/2/42

Hm
2.2.42

Issue
4/2/42

2

The Pres- Dist Bd Hassan

to L. 68048 dt 2/42

Calls for certain information

from the Pres- Dist Bd Hassan.

No A-349/37-38 dt 1/42

Furnishes reply in the form of a statement
states that the information of the Board will be furnished

NOTE-Contn. Sheet.

Encl for perusal. Also a copy to the
letter issued to the Board's Board notes
will be awaited
14.3.42
8/3
19/3

Improvement of the Finances of the Hassan
5352 Dist Board

File No.

of 193

General and Revenue
Secretariat.

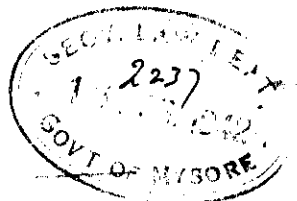
Serial
No.

Submitted for perusal.
The receipt of the opinion of the Dist
Board in regard to the levy of
special cess in the District will
be awaited.

A reply to the ^{inspector} ~~assistant~~ notes of
the Board for 41-42 is also due -
that will also be awaited.

Lawsey) Jan
11/8/42

Am
18/3/42
Jan



Subd.

Subd. with a dist. reminder calling for the
resolution of the Bd in the matter, for appt.

for CS
11/7/42

for
11.7.42

Issued no. 2293 of 11.7.42

Subd
✓ 13/7

The recommendations of the Committee
have been received & dealt with
in the other file L.B. 54-42.
The Dist Board is not in favor of the
levy of the special cess, but have suggested
some other measures. That file is linked
L.B. 54-42

Law sec) Jan
11/6/43

ordered to be recorded

vide. for 29-11/42 51-42 (vide L.B. file no 51-42) 25/7/42
B
16/7/43

LB 48-36-1

TEL. ADDRESS :- PRESBOARD.

NO. A3.141/35-36
ENCLOSURE

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 10th August 1936.

SECOND MEMBER OF GOVT.

12 AUG. 1936

NO. 1060

12 AUG. 1936

B.B.B. B.R.

Returned for perusal in the
12/8/36. Dear Sir,

12/8/36 I am sending enclosed a copy of my letter No A3.141/35-36
dated 10th August 1936 addressed to you through the
Deputy Commissioner, Hassan District for your informa-
tion in advance and request you to be so good as to
obtain necessary sanction of Government on the recom-
mendation made ~~therein~~ thereon in the matter of permit-
ting the overdrawal of funds and to communicate ^{the same} to me
as early as possible.

I trust you will agree with me on the view ex-
pressed thereon and see your way to expedite the orders
of Government thereon, in the interest of the administra-
tion of the District Board.

Thanking you,

Yours sincerely,

S. B. Venkatarappa

M. Venkatanarnappa, Esq., B.A.,
Secretary to Government,
Development Department,
Bangalore.

NO. *Ag. 141/35-36*
ENCLIS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 10th August 1936

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

TO

M. Venkatanarnappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

Sir,

In forwarding, herewith, a copy of letter No.117 WAD. I dated 6th August 1936, of the Comptroller in Mysore, Bangalore addressed to the Deputy Commissioner, Treasury Department, Hassan, directing that necessary entries may be made in the Pass Book of the District Board, Hassan, by reducing the balance in favour of the Board to the extent of Rs 19,511/9/6 due on account of the outlay on D.F.works to the P.W.D., I have the honor to state that payments have been made on account of outlay on District Fund works up to end of March 1936, leaving a balance of Rs 19,511/9/6 to be adjusted on account of outlay incurred during the latter three months of the official year 35-36. Besides this, a sum of Rs 28,808/8/0 had to be adjusted during 35-36 on account of maintenance charges of L.F.Dispensaries in the District. As the current balance of at the credit of the Board was not sufficient to meet in full, either of these two demands, a sum of Rs 3,661/8/8 on account of outlay on D.F.works, for March 1936 and Rs 8,808/8/0 for the maintenance charges of L.F.Dispensaries for 35-36 were adjusted in part payment thereof, so as to allow some balance at the

credit of the Board to meet the routine charges.

In this connection, I beg to bring to the kind notice of Government that the District Board has not received yet the compensation amount on account of the transfer of the control of the toll gates and also the road cess to the extent of Rs 7000/- for the half year. Even including these two amounts, it would not be possible to meet the full demand immediately.

A reference has been made to Government in this Office No.A.3 149/35-36, dated 14/16th July 36, for early orders being passed in regard to the compensation amount payable to the District Board under section 32 of the Mysore Traffic and Taxes Regulation and orders are awaited in the matter.

While the matter stands thus, the Deputy Commissioner, Treasury Department, Hassan has intimated to me in his letter No. *A₃ PR 2-36* dated 8th August 1936, that the balance at the credit of the District Board on the 8th August 1936 is only *Rⁿ* 2,609/11/8 and has requested me to arrange for the immediate adjustment of a sum of Rs 39,670/1/6 as advised by the Comptroller.

Considering this slender balance of the Board, it is needless for me to say that the Comptroller's memo *for* reducing the balance of the District Board to extent of Rs 39,670/1/8 will bring to a standstill the transactions of the District Board, not to speak of the fact that this reduction will not have the effect of wiping off the arrears due in their entirety.

Further no income is expected during the current half year on any large scale and it will not be possible to meet these demands for some time to come.

The question of meeting the undischarged liabilities is being placed before the District Board for their consideration at their meeting to be held on 20th August 1936 and further action will be taken on the lines of their resolution.

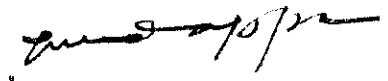
Pending such action and also pending orders of Government thereon and in view of the present deficit balance of this District Board, I request that you may be so good as to move Government for necessary instructions being issued to the Comptroller to keep in abeyance the present orders to reduce the balance of this District Board and to authorise the Treasury to cash cheques presented by this District Board in the interest of administration of the Board, and also to kindly permit the overdrawal under the ^{present} embarrassing circumstances.

I further request that the latter may be kindly treated as urgent and necessary sanction of Government may be obtained and communicated to me very early, as otherwise the day to day administration of the Board would be practically held up.

I have the honor to be,
Sir,
Your most obedient servant,

Copy.

12/4.

H. B. 
President,
District Board, Cassan.

B

LB 48-36-2-759

TEL. ADDRESS. "PRESSBOARD"

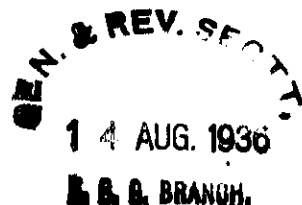
NO. 13.141/35-36
ENCLIS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 10th August 1936

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.



TO

M. Venkatanarnappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

PR 190-36

Through the Deputy Commissioner, Hassan District.

Sir,

In forwarding, herewith, a copy of letter No.117/WAD. I dated 6th August 1936, of the Comptroller in Mysore, Bangalore addressed to the Deputy Commissioner, Treasury Department, Hassan, directing that necessary entries may be made in the Pass Book of the District Board, Hassan, by reducing the balance in favour of the Board to the extent of Rs 19,511/9/6 due on account of the outlay on D.F.works to the P.W.D., I have the honor to state that payments have been made on account of outlay on District Fund works up to end of March 1936, leaving a balance of Rs 19,511/9/6 to be adjusted on account of outlay incurred during the latter three months of the official year 35-36. Besides this, a sum of Rs 28,808/8/8 had to be adjusted during 35-36 on account of maintenance charges of L.F.Dispensaries in the District. As the current balance of at the credit of the Board was not sufficient to meet in full, either of these two demands, a sum of Rs 3,661/8/8 on account of outlay on D.F.works, for March 1936 and Rs 8,808/8/8 for the maintenance charges of L.F.Dispensaries for 35-36 were adjusted in part payment thereof, so as to allow some balance at the

credit of the Board to meet the routine charges.

In this connection, I beg to bring to the kind notice of Government that the District Board has not received yet the compensation amount on account of the transfer of the control of the toll gates and also the road cess to the extent of Rs 7000/ for the half year. Even including these two amounts, it would not be possible to meet the full demand immediately.

A reference has been made to Government in this Office No.A.3 149/35-36, dated 14/16th July 36, for early orders being passed in regard to the compensation amount payable to the District Board under section 32 of the Mysore Traffic and Taxes Regulation and orders are awaited in the matter.

While the matter stands thus, the Deputy Commissioner, Treasury Department, Hassan has intimated to me in his letter No. *A₃ P22-3* dated 8th August 1936, that the balance at the credit of the District Board on the 8th August 1936 is only *Rs* 2,609/11/8 and has requested me to arrange for the immediate adjustment of a sum of Rs 39,670/1/6 as advised by the Comptroller.

Considering this slender balance of the Board, it is needless for me to say that the Comptroller's memo *for* reducing the balance of the District Board to extent of Rs 39,670/1/6 will bring to a standstill the transactions of the District Board, not to speak of the fact that this reduction will not have the effect of wiping off the arrears due in their entirety.

Further, no income is expected during the current half year on any large scale and it will not be possible to meet these demands for some time to come.

The question of meeting the undischarged liabilities is being placed before the District Board for their consideration at their meeting to be held on 20th August 1936 and further action will be taken on the lines of their resolution.

Pending such action and also pending orders of Government thereon and in view of the present deficit balance of this District Board, I request that you may be so good as to move Government for necessary instructions being issued to the Comptroller to keep in abeyance the present orders to reduce the balance of this District Board and to authorise the Treasury to cash cheques presented by this District Board in the interest of administration of the Board, and thus to kindly permit the overdrawal under the ^{present} embarrassing circumstances.

I further request that the matter may be kindly treated as urgent and necessary sanction of Government may be obtained and communicated to me very early, ~~or~~ otherwise, the day to day administration of the Board would be practically held up.

I have the honor to be,
Sir,
Your most obedient servant,

H. B. Gundappa
President,
District Board, Hassan.

14/8/36
Deputy Commissioner
Hassan District

14/8/36
1418
6536/36-87
12.8.36
Forwarded with Compliments

Letter No.117/WAD.I dated 6th Aug.36 of the Comptroller in Mysore to the Deputy Commissioner, Treasury Department, Hassan District.

I have the honor to state that a sum of Rs 19,511/9/6 being the outlay on District Fund works to end of June 1936 was not paid by the President, District Board, Hassan, though the same was often demanded by the Executive Engineer, Hassan Division, and to request under para 477 Mysore P.W.Account Code and G.O.No.L. 99-117/L.B. 104-35-2,dated 4th July 36, that necessary entries may kindly be caused to be made in the Treasury Passa Book of the District Board, by reducing the balance in favour of the Board by the said sum of Rs 19,511/9/6 by credit to 23 other advances (a) Obj. Book Advances (ii) P.W.Deposits and the fact intimated both to this office and the President, District Board, Hassan.

"Copy".

H. B. Gundappa
President,
District Board, Hassan.

M

SUBJECT.....

Section LB
File No. 48-36
Serial No. 3

Diary No. of letter replied to.....

No.

1393

To

General and Revenue Secretariat

()
the 193 .

Date of issue.....

15/8/36

Signed by.....

H. B. N.

List of enclosures.....

Copied by

Examined by.....

The Comptroller to Govt

Sir,

With refce to your
advice to the Dep Commr Hassan D
(Treasury Dept.) to reduce the
balance in favour of the Hassan
District Board to the extent of
Rs 39,670-1-6 being the amount
due from the Bd on account of
the outlay on District Fund works
carried out by the P.W.D etc.,
I am directed to request you
to stay ^{the execution of your} ~~orders~~ ^{orders} until further
advice
since the financial condition
of the Bd is ~~is a very~~ financially

in a very difficult position and ~~in~~
the question of ^{meeting the undischarged liabilities of the Board} ~~setting right its financial~~
~~position~~ is under consideration ^{separately} ~~of the Board~~

I have etc

17/8/36
Sery to Gov
Dew Dept

Mem No 1394 19/8/36

Copy w/c to the President,
(thru the D.C. Secretary)

District Bd, Hassan St with

re to his letter No Ag 141/25-26

dated 10.8.26. The ^{considered} resolution of

the Bd, before whom, the question

of meeting the undischarged liabilities

of the Bd is proposed to be placed

on the 20th instant, may be

referred to Gov before the close

of the month.

By Order

17/8/36
Sery to Gov
Dew Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 19th August 1936.

No.

L/1393

From

L.H. 48-36-3

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

The Comptroller to Government,
Bangalore.

Sir,

With reference to your advice to the Deputy Commissioner, Hassan District (Treasury Department) to reduce the balance in favour of the Hassan District Board to the extent of Rs.39,670-1-6 being the amount due from the Board on account of the outlay on District Fund Works carried out by the Public Works Department etc., I am directed to request you to stay the execution of your orders until further advice since the Board is financially in a very difficult position and the question of meeting the undischarged liabilities of the Board is under consideration separately.

I have the honor to be,
Sir,
Your most obedient servant,

Sd/- M. Venkatanaranappa,

Secretary to Government,
Development Department.

Memo No.

L/1394

19/8/36

Copy of the above is forwarded, with compliments, to the President, District Board, Hassan District (Through the Deputy Commissioner, Hassan), with reference to his letter No.A3-141/35-36 dated 10th August 1936. The considered resolution of the Board, before whom, the question of meeting the undischarged liabilities of the Board is proposed to be placed on the 20th instant, may be submitted to Government before the close of the month.

By Order,

J.D.

[Signature]

For Secretary to Government,
Development Department.

SUBJECT.....

Section

File No.

Serial No.

Diary No. of letter replied to.....

No.

L 1847

To

The President, D+ Bd, Hassan D.

(thru' the Dep Comr,
Hassan)

General and Revenue Secretariat

()
the 193 .

Sir,

I am directed to invite

Date of issue.....

5/9/36

reference to this Office memo No.

L 1394 dated 17.8.36 requesting

Signed by.....

Jh N. H.

you to obtain and forward the

Considered Resolution of the Bd

on the question of meeting the

undischarged liabilities of the Bd

and to enquire if the question

was placed before the meeting

of the Bd on 20th August 36.

And to report that if it has been done

~~and if so~~, their resolution on the

List of enclosures.....

Copied by

subject may be submitted

Examined by.....

Eot at a very early date

I have etc

3/9/36
Jm Sanyal
es

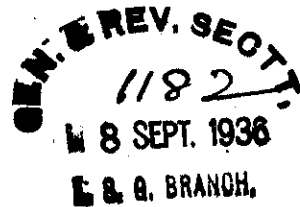
NO. *A3.141/35-36*
 ENCLS. *one*

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 2nd September 1936.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
 President, District Board,
 HASSAN.



PR 287-36

TO

M. Venkatanarnappa, Esq., B.A.,

*Secretary to the Government of His Highness the Maharaja of Mysore,
 Development Department, BANGALORE.*

Through the Deputy Commissioner, Hassan District.

all
 Sir

Adverting to your memo No.L.1394, dated the 19th Aug.36, received with Hassan Deputy Commissioner's memo No.N.Dis.C.649/36-37, dated the 26th idem, calling for the resolution of the Board as regards the undischarged liabilities of this District Board, I have the honor to state that the question was taken up for consideration at the meeting of the District Board held on the 20th instant and it was resolved therein that a special committee may be appointed to go into the question and for suggesting suitable measures in this behalf.

I am therefore submitting herewith, a copy of their resolution in the matter for the information of Government and to state that arrangements are being made for convening a meeting of the said committee shortly and to place their views for the consideration of the District Board at their next meeting to come off early in Octr. next and to communicate their considered views to you soon after the meeting.

In the meantime, I beg to state that action is also being taken for the recovery of the outstanding arrears under markets etc., as far as possible and to afford credit to District Funds of the amounts recovered.

I have the honor to be,
Sir,
Your most obedient servant,

H. B. *[Signature]*
President,
District Board, Hassan.

719 1/7/9/26
1008 C. 821/36-87
8-1 8-9-26

[Signature]
4-9-26.
Deputy Commissioner
Hassan District

✓

Proceedings of the special meeting of the Hassan District Board, held on Thursday the 20th August 1936.

Present

H.B.Gundappa, Esq., B.A., B.L., President, District Board.

Members present 32.

x

x

x

2. Statement showing the undischarged liabilities of the District Board as stood on 1st July 1936.

Resolution. Resolved that a committee consisting of the following gentlemen be constituted to go into the question of the finances of the District Board and to find out ways and means to improve the resources and for discharging the liabilities.

1. The President
2. The District Medical Officer
3. The Executive Engineer,
4. The Revenue Sub Division Officer, Hassan
5. Mr. K.A.Rahim.

x

x

x

Sd. H.B.Gundappa,
President, District Board, Hassan.

"Copy".

H. B. Gundappa
President,
District Board, Hassan.

12

1549
1107/36
1110/36

NO. A.3.141/35-36
ENCLS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 25th Septr. 1936
26

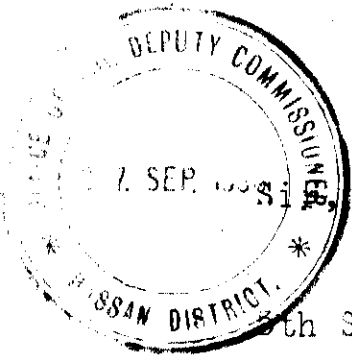
FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

PR-2713740

M. Venkatanarnappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.



With reference to your letter No.L.1847, dated 25th Septr.36, requesting me to send the resolution of the Board on the question of meeting the unddischarged liabilities, I have the honor to state that an adintrim reply has been furnished to you through the Deputy Commissioner, Hassan District with this office No.A.3 141/35-36, dated 2nd Septr.36 in the matter stating that a Special Committee has been constituted for examining the question and for furnishing their views.

A meeting of this Committee has since been arranged to come off on the 28th instant and their views will be communicated to you soon after the meeting.

Forwarded With Compliments,
[Signature]
Deputy Commissioner
Hassan Dis

I have the honor to be,
Sir,
Your most obedient servant,

[Signature]
President,
District Board, Hassan.

[Signature]

LB 48-36-7

In reply please quote reference
to No. 434/WAD.I

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated 24th November 1936

2427

FROM

A. N. RAGHAVACHAR, Esq., M.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore,

Bangalore

TO

M. Venkatanaranappa Esq., B.A.,

Secretary to the Government of Mysore,

Development Department, Bangalore

RECEIVED
23 NOV 1936

SIR,

I have the honor to state that as directed in G.O.No.L.1393 dated 19-8-1936 in respect of dues from the President, District Board Hassan, the Deputy Commissioner, Treasury Department, Hassan District was addressed to keep the retrenchment instructions of this office in abeyance, pending further advice. The Executive Engineer Hassan Division intimates in his letter No.220 dated 10-11-1936 (copy enclosed for information) that the balance has increased to Rs 46064-2-0 to end of October 1936 including the amount of Rs 19,807-12-10 of the year 1935-36. I therefore request you to communicate the orders of Government regarding the action to be taken in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

A. N. Raghavachar
Comptroller

SIR.
24/11

D.O. No. 141/35-36

LSG
21/8/36
21/8/36

757 ✓ 893
19th August 36

REV. SECT.
24 AUG. 1936

B. B. Bann...

Sir,

I beg to invite your kind reference to my D.O. letter No.A.3 141/35-36, dated 10th Aug.36, forwarding a copy of letter of even number and date addressed to you through the Deputy Commissioner, Hassan District in the matter of permitting this District Board to overdraw funds from the Treasury and to request that you may be so good as to kindly arrange to obtain necessary orders of Government thereon and communicate the same to me early.

There are certain pressing payments relating to works and of the T.A. to District Board members ~~xx~~ and other establishment charges which can't be put off sine die.

May I therefore look forward for an early compliance in the matter?

Yours sincerely,

H. B. *[Signature]*

M. Venkatanarnappa, Esq., B.A.,
Secy. to Govt. Development
Department, Bangalore.

side file below

[Handwritten signature]
1.9.36

Letter to the Comptroller in this regard (copy sent to the Pdt) has issued on the 19th August 36. This will be placed in the file of the receipt of reply of the President thereof by 24.8.36. awaited till the end of the month.

N. B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

1505
24/8

Dev: Sany)

24/8/36

21.8.36

27/8/36

NO. A3. 141/35-36
ENCLS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 25th November 1936.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

24271 2522

759
2

REV. SEC.
4 DEC 1939

12B.582-36

7355

TO

M. Venkatanarappa, Esq., B.A.,

Secretary to the Government of His Highness the Maharaja of Mysore.
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

Sir,

With reference to your letter No.L.3761/L.B. 48-3K dated 20th November 1936, calling for the resolution of the Board on the question of meeting the undischarged liabilities of the Board, I have the honor to state that the matter has been referred to ^athe Special Committee constituted for the purpose, for consideration and for formulating definite proposals. They have met twice and have sent up certain proposals which have been placed at the meeting of the committee to be held on the 27th instant. Their final recommendations are being placed before the meeting of the District Board on the 28th instant.

I beg therefore to state that their resolution thereon will be communicated to you soon after the meeting i.e., on or before the date prescribed.

I have the honor to be,
Sir,
Your most obedient servant,

President,
District Board, Hassan.

Affham
dycomm
Harrison St

Smith

This is only an act interim reply. Further
communication will be awaited
9/12/36
9/12/36

SUBJECT

Section *LB*

File No. 48-36

Serial No. 8

No. L. 4153 / Encl one.

To

The President, St. B. S., Harlan St.
(through the Rep. Comm., Harlan)

General and Revenue Secretariat

the

193

En,

In forwarding herewith a copy

Date of issue.....7-12-38

of the Comptroller's letter No. 434/

Signed by

Mr B. M.

WADI dated 24. 11. 36, re: The
adjustment of the amount
~~balance~~ due to the ^{P.W.D.} ~~Freemasonry~~ by the
on account of ^{up to end of Oct 1936} ~~monthly m. b. m.~~
~~Freemasonry~~ Hassan, Dist. P.S. Hassan, I am

List of enclosures

one.

Copied by

Examined by.

I have etc.

$$\begin{array}{r} 8 \\ 2 \overline{) 1436} \end{array}$$

for Secy. to Govt

Der. 4/25

L.B. 48-36-11

TEL. ADDRESS. "PRESSBOARD"

NO. A3.14/35-31
ENCLS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 20th January 1937.
23

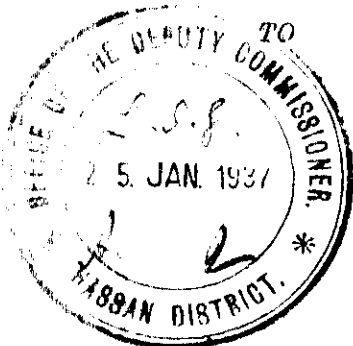
FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

REV. SEC. 3544
2 FEB. 1937
L.B. 48-36-11
2427

M. Venkatanarnappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.



Sir,

(76 B)

With reference to your letter No. L.4153/L.B. 48-36-8 dated 3rd Decr.36, calling for a report as to the action intended to be taken re: the adjustment of the amount due to the Public Works Department on account of outlay on works, I have the honor to state that a sum of Rs 9,816/ being 80% of the compensation amount due to this District Board on account of toll revenue under the Mysore Road Traffic and Taxes Regulation was got credited to District Funds on 8th Decr. 1936.

A.D.F. cheque No. 71/171, dated 21st Decr.36 for Rs 10615/12/9 towards the outlay on D.F. works to the end of April 1936 has been issued in favour of the Executive Engineer, Hassan. By this adjustment, a balance of Rs 9,192/ will be left over for payment of the full amount of outlay on District Fund works for the year 1935-36.

As the present balances are very low, further payments have to be inevitably deferred, pending realisation under local cesses and of the compensation amount due to the District Board for the current year.

Further, several proposals have been submitted to Government in the light of the recommendation made by the Special Committee constituted for suggesting ways and means for discharging the outstanding liabilities and of improving the resources of the District Board and orders of Government are awaited.

Under these circumstances, I beg to state that it is proposed to meet these obligations in March next soon after the collection season begins or earlier, if possible on receipt of orders of Government on the recommendations submitted.

I have the honor to be,
Sir,
Your most obedient servant,

H. B. *[Signature]*

President,
District Board, Hassan.

29/1/37
2352/867
28/1/37
Forwarded With Compliments,

N. Mathan

1/c Deputy Commissioner
Hassan District

25/1/1937

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. *L 6198*

Bangalore, Dated, 22nd February 1937.
23rd

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

The President,
District Board, Hassan,

(Through the Deputy Commissioner, Hassan).

Sir,

With reference to para 4 of your letter No.A3 141/35-36 dated 20/23rd January 1937 stating that several proposals have been submitted to Government in the light of the recommendations made by the Special Committee constituted for suggesting ways and means for discharging the outstanding liabilities, etc., I am directed to observe that proposals have so far been received from you only in respect of items 1, 4 and 5 (i) of the recommendations made by the Special Committee and adopted at the meeting of the Board held on 28th November 1936 and to enquire when your proposals regarding the other recommendations of the Special Committee may be expected here.

An early reply is requested.

I have the honour to be,

Sir,

Your most obedient servant,

(C.R.)
[Signature]
Secretary to Government,
Development Department.

Appendix F. G.-1]

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat.

()

the 193 .

Date of issue 23/2/37

Signed by Shri B. K. Krishna Rao

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

2 515

No. 2. 6198

To Mr. P. T. B. S. Hassan

(Mr. P. T. B. S. Hassan)

Sir,

With reference to para 4

of your letter No. A3. 141/35-36

20/23 Jan. 1937 stating that

proposals have been submitted

in the light of the recommendations

by the Special Committee constituted for

suggesting ways & means for discharging

the outstanding liabilities, etc., I

am directed to observe that proposals

have so far been received from

only in respect of items 1, 4, & 5

5(i) of the recommendations made

by the Special Committee and adopted
at the meeting of the Bd held on 28. 11. 36
and to enquire when you ~~intend~~
~~to submit~~ your proposals regarding
the other recommendations of the
Special Committee may be expected here.

An early reply is requested.

I have etc

19/11/37

Yr. Secy to Govt.

Rev. Secy.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. *L.6197*

Bangalore, Dated, 22nd February 1937.
23rd

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

The Comptroller to Government,
Bangalore.

Sir,

With reference to the correspondence ending with your letter No. 434/MA. I dated 24th November 1936, regarding the amount due from the District Board, Hassan, I am directed to forward herewith for information, a copy of letter No. A3. 141/35-36 dated 20/23rd January 1937 received from the President, District Board, Hassan in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

T.D.

Secretary to Government,
Development Department.

Appendix F. G.-1]

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat.

()
the 193

Date of issue

23/2/37

Signed by

Mr Ben Kishappa

(P. M. 20)

List of enclosures

Copied by

Examined by

2575
Section

File No.

Serial No.

No.

2.6197

To

the comptroller to Govt.

Sir,

the

with reference to correspondence

ending with your letter No. 434/N

Dy 24.11.36, ~~proceeding~~ ~~from~~ ~~you~~

amount due from the Dt. Bd.

Hassan, I am directed to forward

herewith, for information, a copy

of letter No. Ag. 141/35-36 of 20

Jan. 1937 received from the

Pdt. Dt. Bd. Hassan in the matter

I have

19/2/37

Mr Secy to Govt.

Rev. Secy.

W.

1937
27/2/37
In reply please quote reference

245 773/WAD.1

LB. 48-36-14 4034
OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated.....26th February.....1937.

FROM

A. N. RAGHAVACHAR, Esq., M.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore,

Bangalore.

To

M. Venkatanarayanappa, Esq., B.A.,
Secretary to Government,
Development Department,
Bangalore.

GEN. & REV. SECT.
1 MAR. 1937
L & S. MARCH.

SIR,

42
In continuation of this office letter No.434/WAD.1 dated (A)
23rd November 1936 in the matter of dues recoverable from the
District Board, Hassan, towards the execution of District Board works,
I have the honour to state that the total expenditure on District
Fund works to end of January 1937 incurred by the Executive Engineer,
Hassan Division, has come up to Rs.65,573-14-0 as per details in
District Fund outlay.

1935-36 ..	Rs.19,807-12-10
July 36 ..	6,037- 0- 5
August 36 ..	4,408-10- 0
September 36 ..	6,184- 0- 2
October 36 ..	9,626-10- 7
November 36 ..	7,115- 0- 6
December 36 ..	8,684- 3- 4
January 37 ..	3,710- 8- 2

Total ..	65,573-14- 0
December 36	
credits ..	10,615-12- 9

Rs.	54,958- 1- 3

margin and that a sum of
Rs.10,615-12-9 only, has been paid
so far by the President, District
Board, Hassan, during December 36
Vide his cheque No.71/171 dated
21-12-36. There is still a large.
balance of Rs.54,958-1-3 due to be
discharged by this local body.

(11/11/37)
reference is invited to G.O.No.L 1393/L.B. dated 19-8-36 wherein (9)
it is stated that the difficult financial position of this District
Board is under consideration of Government. Final orders of Govern-
ment are still awaited. As the accumulation of such a large out-
standing balance against the Local body is both uneconomical and
would lead to financial difficulties of the Board later and as the
adjustment of dues in the Treasury accounts as per instructions

4) contained in G.O.No.L 99-117 L.B.104-35-2 dated 4-7-1936
in order to charge interest for overdrawals has not been
given effect to in view of straitened financial condition
of this District Board, I have submitted the whole case
for early orders of Government.

I have the honour to be,
S i r,
Your most obedient servant,


COMPTROLLER.


Tel. Address:
"MYSORWORKS"

No. 7714

Encls. 3 copies -
(in one sheet)

PUBLIC WORKS DEPARTMENT,

CENTRAL OFFICE,

Dated Bangalore, 9th March 1937.

FROM

The Chief Engineer of Mysore,

Bangalore.

To

The Secretary to Government,

Development Department, Bangalore.

GEN. & REV. SECT.
12 MAR 1937
L. S. L. DEANON.

Subject:- Arrears due from the Hassan District Board for works carried out by the Public Works Department.

Sir,

In continuation of this office Un-official No.380 dated the 12th January 1937, I have the honour to forward herewith, a copy of letter No.1096 dated 9th January 1937 together with copies of its enclosures received from the Superintending Engineer, Shimoga Circle, on the above subject, and to request that as arrears are said to be swelling up, --- necessary instructions may kindly be issued to the President, District Board, Hassan, to adjust the heavy outstandings very early, as otherwise the stoppage of the District Board works will be necessitated.

I have the honour to be,

Sir,

Your most obedient servant,

Phalapuram C. S.
For Chief Engineer of Mysore.

T.R.S.

Letter No.1096 dated the 9th January 1937, from the Superintending Engineer, Shimoga Circle, Shimoga, to the Chief Engineer of Mysore

Re: arrears due from Hassan District Board.

In continuation of para 3 of my letter No.983 dated the 20th December 1936, reporting how the outstandings due from the Board are swelling under the strained resources of the Board, etc., I have the honour to submit herewith, for your information, a copy of letter --- No.921 dated the 29th December 1936 and that of its enclosure received from the Executive Engineer, Hassan Division, in the matter.

It will be seen from it that a heavy balance of Rs.42,563-5-9 remained uncleared at the end of November 1936. The reply received from the President is extremely vague at its best as to the prospects of settlement of dues. Though the Comptroller was repeatedly urged to arrange for the clearance of the outstandings through the Hassan --- District Treasury as per para 477 of Public Works Code, the recovery could not be effected owing to the small balance at the credit of the Board in the Treasury. The Comptroller has sought instructions of the General Secretary in the matter.

The situation is becoming aggravated month after month as the dues are swelling up with remote chances of clearance. The Government have already paid nearly half a lakh on works done for the Board.

It is irregular to let such heavy outstandings to accumulate; but as explained above, it has not been possible to control this rise in the dues. With the continued progress in District Board works, the arrears will be increasing. Favour of instructions in the matter is solicited.

Letter No.921 dated the 29th December 1936 from the Executive Engineer, Hassan Division, Hassan, to the Superintending Engineer, --- Shimoga Circle, Shimoga.

In submitting herewith, a copy of letter No.A3. 141/35-36 dated 23rd December 1936 from the President, District Board, Hassan, to this

office forwarding a cheque for Rs.10,615-12-9 in part payment of the District Board dues payable to this Department for maintenance of -- District Fund Roads, I have the honour to state that, after taking - credit of the above amount, there still remains a balance of - - - - Rs.42,563-5-9 to be paid to end of November 1936.

As per Article 477 of Mysore Public Works Account Code, the dues must be cleared by the President, District Board, within one -- month from the date of this office requisition. The dues to end of April 1936 have been cleared so far, and the promise made by the --- President, District Board, in the letter under advertance stating -- that the balance will be cleared as funds become available is too -- indefinite and is not covered by the Rules of Public Works Account Code.

In this connection, I might also point out that a reference is also made to the Government by the Comptroller in his No.WAD.I 434 dated the 26th November 1936 soliciting orders as to how the adjustment has to be effected in view of the scarcity of funds available at the credit of the District Board in the Treasury Accounts.

As per Government Order No.99-117/L.B.104-35-2 dated the 4th July 1936, the District Board has to pay interest at 6 per cent on the unadjusted balance at the end of the prescribed period.

Favour of orders is solicited.

Letter No.A3. 141/35-36 One cheque dated the 23rd December 1936, from the President, District Board, Hassan, to the Executive Engineer, Hassan Division, Hassan.

In continuation of this office No.A3. 141/35-36 dated 26th November 1936, regarding the payment to P.W.D. on account of outlay -- incurred on District Funds during 1935-36, I have the honour to forward herewith a D. F. Cheque No.71/171 dated 21st December 1936 for - - - - Rs.10,615-12-9 towards the outlay on District Fund works to the end of April 1936 and to request that the receipt of the same may kindly be -- acknowledged. Arrangements will be made for the payment of the - - - balance due on this account as funds become available.

~~"Copies"~~ 3

T.R.S.

For Chief Engineer of Mysore.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. *L.7913/L.B. 48-36-16* Dated, Bangalore, *25th April* 193*7*
29

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

Rowd
The President, District, Hassan,

(Through the Deputy Commissioner, Hassan District)

Sir,

I am directed to forward herewith a copy each of (1) letter No.773/W.A.D.I dated 26th February 1937 from the Comptroller *and* (2) letter No.7714 dated 9th March 1937 from the Chief Engineer regarding the heavy arrears due from the Hassan District Board for works carried out on its behalf by the Public Works Department and to request you to forward a report as to the action you propose to take to set right matters referred to in the above letters.

The matter may kindly be treated as very urgent.

I have the honour to be,

Sir,

Your most obedient servant,

(S)
For Secretary to Government,
Development Department.

SUBJECT

Section *LB*File No. *48-36*Serial No. *46*

Diary No. of letter replied to.....

No. *L.7913*

To

Mr. Pdt. St. Bd. Hassan,
(Muz' Ta Be.)

General and Revenue Secretariat

()
the 193 .

Sir,

Date of issue. *29-4-37 P.M.S.T.*Signed by *Mr. S. K. Krishna Rao*

I am directed to forward
herewith a copy ^{with} (1) letter no.
773/W.A.D.I. 2, 26-2-37 from
the Comptroller ~~in the balance~~
~~of it as a drop in the Treasury~~
~~against the Hassan St. Bd. and~~
⁽²⁾
~~also a copy of~~ letter no. 7714 2
9-3-37 from the Ch. Engr. re:
~~heavy~~ the ~~amounts~~ due from the Hassan ^{on its behalf}
St. Bd. for works carried out by
the P.W.D. and to request you
to forward a report as to the
action you propose to take
to set right matters referred to
in the above letters.

List of enclosures.....

Copied by *ME-4*

Examined by.....

The matter may kindly be

Treated as very urgent.

I have etc.,

23/4/37

For Secy to Govt.

W. Sec. Dept.

Memo. d. 7914-15 & 27. 2. 37

Cc to W. Sec. to the (1) Comptroller
with reference to his letter No. 773/W.A.D. I
d. 26. 2. 37 + (2) Mr. Ch. D. with
ref. to his letter No. 7714 d. 9-3-37,
for information.

B. O.

23/4/37

For Secy to Govt.

W. Sec. Dept.

W.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 24th April 1937.

No. L 7916/L.B. 48-36-17

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

The President, District Board, Hassan
(Through the Deputy Commissioner, Hassan District)

Sir,

In continuation of this office letter No.L.6198/L.B. 48-36-13 dated 22nd/23rd February 1937 enquiring when your proposals regarding certain recommendations of the Special Committee for considering the financial position of the District Board^{etc.} may be expected in this office, I am directed to request you to expedite the submission of the said proposals.

The matter may kindly be treated as very urgent.

I have the honour to be,

Sir,

Your most obedient servant,


For Secretary to Government,
Development Department.

mk.

SUBJECT

.....

.....

Section *LB*File No. *48-36*Serial No. *17*

Diary No. of letter replied to.....

No. *L. 7916*

To

Mr pt. St. Bd. Hassan
(Mrs. M. D. C.)

General and Revenue Secretariat

()

the 193 .

Date of issue... *29.4.37* Signed by *Mr. R. N. Krishna Rao*~~For consideration of the~~

In continuation of this office
letter no. *L. 6198 / LB. 48-36-132*
22
23 -2-37 enquiring when your
proposals regarding certain

for become negotiations of the *Spt. Committee*
considering the financial position of the *Dist. Bd.*
may be expected in this office.

I am directed to request you
to expedite the submission of
the said proposals.

The matter may kindly be
treated as very urgent.

List of enclosures.....

Copied by

Examined by.....

I have etc.
*29/4/37**For Secy to Govt.*
10.11.37

L.B. 48-36-18

TEL. ADDRESS. "PRESBOARD"

NO. 43-169 of
ENCLS. 36-37

OFFICE OF THE PRESIDENT, DISTRICT BOARD.

Hassan, Dated 13th May 1937.

FROM

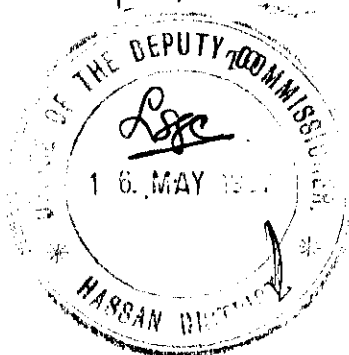
H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

5/56

L

14326

PR 1094-36



20 MAY 1937
S.B. & BRANCH.

Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

Sir,

With reference to your letter No.L.7913/L.B. 48-36-16 dated 25/29th April 1937 in the matter of payment of the arrears outstanding on account of outlay on District Fund Works, by the Public Works Department, I have the honour to state that out of the amount of Rs 54,958-1-3 shown therein, a sum of Rs 9192-0-1 has since been paid on the 18th March 1937 by District Fund cheque No.72/272, dated 18th March 1937 issued in favour of the Executive Engineer Hassan Division and that a further payment of Rs 16629-10-7 has also been made on this account by District Fund Cheque No.28/328 dated 13th May 1937. This leaves a balance of Rs 29136-6-7 for the payment of which arrangements will be made during the next and succeeding months to the extent of the funds available.

9192-0-1
16629-10-7
25821-10-8

In this connection, I am constrained to submit that in view of the deficit balance of this District Board, it has not been possible to make payments on account of outlay on District Fund works carried by the Public Works Department during the first half of this year, as such large payments can be expected to be made only during the latter half of the year, when the collection season

begins, and cess realisations are expected on a large scale during this period only.

It may also be added that against the anticipated realisations of Rs 88,000/ under Local Cesses the collection upto the end of February 1937 amounts to Rs 47,471, out of which a sum of Rs 36,437-7-5 has been paid to date both on account of arrears and of the current outlay of District Fund Works during the year.

With the financial conditions thus set back, I am arranging to meet the demands as far as possible and shall submit a report in the matter towards the middle of June 1937 indicating the exact position in this respect.

I have the honour to be,
Sir,
Your most obedient servant.

H. B. ...
President,
District Board, Hassan.

1937 6/16
19/5/37
Disc. 3379/B63
Recd With Compliments,
H. B. ...
Deputy Commissioner
Hassan Dist. Bd.

17/5

48-36-
24-36

TEL. ADDRESS. "PRESSBOARD"

NO. A 3 - 195/36-37
ENCLS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Enc one Hassan, Dated 23rd June 1937.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

110
L

TO

5 JUL 1937

E. Venkatanaranappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

159.33
PA 8-37

Sir,

With reference to the last paragraph of my letter No.A3.169/36-37, dated 14th May 1937 stating that a report will be submitted in the ^{middle} month of June 1937 in the matter of settlement of arrears due to the Public works Department for works carried out by them, I have the honour to state that since the closing balance at the credit of the Board at the end of May 1937 was Rs 24,605-6-10 it was not possible to issue a cheque for the full amount claimed viz., Rs 54,715-4-11. But a cheque for Rs 16,741-11-1 only being the outlay charges for the month of October and November 1936 has been issued to the Executive Engineer, Hassan Division on 17th June 1937.

A copy of letter dated 23rd June 1937 addressed to the comptroller on the subject is herein enclosed for your information.

I have the honour to be,
Sir,
Your most obedient servant.

H. B. Gundappa
President,
District Board, Hassan.

Deputy Commissioner
Hassan District.

27/6/37

54715-4-11
16741-11-1
37973-9-10

NO
ENCL.

OFFICE OF THE PRESIDENT, DISTRICT BOARD

Hassan, Dated 23rd June 1937.

From,

H. B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN

To,

The Comptroller to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Sir,

With reference to your letter No.1093 W.A.D.1 dated 1st June 1937 in the matter of settlement of heavy arrears due for works carried out by the Public Works Department I have the honour to forward herewith a copy of my letter No.43.169/36-37, dated ²³⁻⁶⁻~~14th May~~ 1937 addressed to the Secretary to Government Development Department in the matter, as desired in para 1 of your letter under reply.

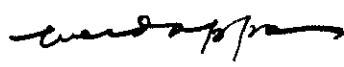
Since the closing balance at the credit of the Board at the end of May 1937 amounted to only Rs 24605-6-10, a cheque for Rs 16,741-11-1, being the outlay on works for the months of October and November 1936 has been issued on 17th June 1937 keeping the small balance of Rs 7863-11-9 for current charges of the Board.

Necessary steps will be taken to adjust the balance due after seeing the closing balance at the end of June 1937.

I have the honour to be,
Sir,
Your most obedient servant.

Sd/ H.B. Gundappa.
President,
District Board, Hassan.

" Copy "

H. B. 
President,
District Board, Hassan.

I request you to kindly obtain necessary ^{early} orders of Government in the matter and to instruct the Comptroller

to authorise the Treasury to honour cheques issued towards
payment of establishment charges and inevitable small other
charges, ~~such as~~, law charges and petty contingencies, ^{at} least.
The staff are suffering for want of pay.

Yours sincerely.

Y. B. *Chandappa*

P. V. Krishna Rao, Esq., M.A.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Local Self Government Department,
Bangalore.

30

Letter No.A3.149/37-38, dated 30th August 1937 from the President, District Board, Hassan to the Secretary to Government, Local Self Government Department, Bangalore.

I have the honour to forward herewith for information a copy of Comptroller's letter No.140 W.A.D.i dated 27th August 1937 addressed to the Deputy Commissioner, Treasury Department in the matter of adjusting the amount of Rs 36,127-5-11 due by the Board to the Public Works Department towards outlay incurred till the end of June 1937 from the closing balance at the credit of this Board and the copy of reply letter sent to him with this office No.A3-49/37-38 dated 30th August 1937 in the matter.

In this connection I have to state that the work of the District Board would come to a standstill if there is not sufficient balance left at the credit of the Board to meet inevitable and obligatory charges such as cheques relating to establishment and work bills of works already sanctioned and completed till now. No optional expenditure will be allowed till the finances of the Board improve as far as possible,

The Board has to pay outstanding arrears to the extent of Rs 1,15,904, as per statement attached up to the end of August 1937 and the present finances of the Board do not admit to discharge the liabilities without recourse to grants or loan from Government.

The Government were not pleased to sanction the loan applied for.

If the Comptroller were to adjust all these dues from the closing balance and charge interest on the overdrafts to the extent drawn over and above the closing balance, there will not be sufficient amount available to pay to the establishments every month which approximately come to Rs 3500/ minimum irrespective of amounts relating to work bills.

In the ~~xxxxxxx~~ circumstances I request you to be so good as to obtain orders of Government to allow overdrafts till the finances of the Board improve or if this not allowed generally to allow overdrafts to discharge the inevitable charges such as pay of establishments, contingencies and other obligatory liabilities already undertaken.

I request early orders of Government in the matter.

" Copy "

H. B. [Signature]
President,
District Board, Hassan.

for
2.9.37

Statement of undischarged liabilities of the Hassan District Board till the end of August 1937 (approximate)

1. Outlay on District Fund works due to P.W.D.	Rs 44,528-7-9
2. Refund of deposit of L.F. Dispensary building at Rudrapatna	1,949-0-0
3. Supply of country medicine bills	3,088-0-0
4. Prorata Interest on education cess funds.	15,000-0-0
5. Contribution to Village Panchayets on account of shandy realisations	2,162-0-0
6. Quota on account of Salagame-Halebeed road	5,334-0-0
7. Alur-Kundur road.	6,334-0-0
8. Medical contribution	19,350-0-0
9. Pensionary contribution	7,000-0-0
10. Interest on Debenture loan of Gorur Hemavathi Bridge.	9,000-0-0
11. Vaccine lymph.	2,159-0-0

Total.	1,15,904-0-0

h
Copy

H. B. *[Signature]*
President,
District Board, Hassan.

[Signature] 2.9.37

Letter No.140 W.A.D.i dated 27th August from the Comptroller to Government in Mysore, Bangalore to the Deputy Commissioner, Treasury Department, Hassan District, Hassan.

I have the honour to state that a sum of Rs 36,127-5-11 being the balance of outlay on District Fund works to end of June 1937 is till due by the President, District Board, Hassan ~~xxxxxx~~ though the same was often demanded by the Executive Engineer, Hassan Division and also by this office vide No.22/W.A.D.i dated 12-7-37 and to request that necessary adjustment may be kindly caused to be effected in the Treasury pass book of the District Board, Hassan as per Article 243 (b) of M.C.A.&C. Volume 1 to the extent of Rs 36,127-5-11 by ~~xxxxxx~~ reducing the balance at credit of the Local Body and crediting the amount to objection Book advance.ii P.W. Department. If there is not sufficient balance at the credit of the Board to effect the adjustment an overdraft to the extent necessary may be ~~xxxx~~ permitted and the fact intimated to this office specifying the amount of overdrawals for submitting a special report to Government in the matter and for the purpose of charging interest on the overdrawal.

No.141 W.A.D i dated 27/27-8-37.

~~Copy~~
Copy of the above is forwarded with compliments to the President, District Board, Hassan in continuation of this office letter No.22 W.A.D. i dated 12-7-1937.

Sd/ P.Suryanarayana Setty.
Asst. Comptroller.

" Copy "

H. B. [Signature]
President,
District Board, Hassan.

H. 2.9.37

Letter No.A3.49/37-38, dated 30th August 1937 from the President, District Board, Hassan to the Comptroller in Mysore, Bangalore.

With reference to your memo No.140 W.A.D.1 dated 28th August 1937 forwarding copy of letter of even number dated 27th August 1937 requesting the Deputy Commissioner Treasury Department to adjust the amount of Rs 56,127-5-11 being the balance of outlay on District Fund works up to end of June 1937 from the closing balance of the District Funds and effect necessary entries in the Treasury Pass Book I have the honour to state that there is no sufficient balance in the Treasury to meet the entire amount of outlay.

The inevitable charges such as the pay of the District Board establishment etc., have to be paid at the 1st week of every month and for which at least a sum of Rs 5000/ is required to be kept as minimum balance at the end of every month.

I request you therefore to kindly arrange to advise the Treasury Department to have a minimum balance of Rs 5000/ at the Treasury and adjust the balance over and above Rs 5000/ every month to the D.P.W. dues referred to above, subject to verification of the dues, instead of adjusting the whole amount due in a lumpsum by overdrafts or otherwise the day to day administration of the Board will have to come to a standstill.

I request the favour of reply in the matter.

" Copy "

H. B. Amappa

President,
District Board, Hassan.

1/2 29-37

43-C11

Letter dated 31st August 1937 from the Deputy Commissioner, Treasury Department, Hassan District, Hassan to the Comptroller in Mysore, Bangalore.

With reference to your letter No.140-W.A.D.1 dated 28-8-37 in the matter of the adjustment of the balance of outlay on District Fund works to the end of June 1937, I have the honour to state that a sum of Rs 36,127-5-11 has this day been debited to the funds of the Hassan District Board and credited by transfer to Objection Book advances P.W.D. as instructed by you in the above communication, and a certified challan has also been forwarded to the Executive Engineer, Hassan Division.

The balance at the credit of the District Board today is Rs 9518-11-9 according to the District fund register maintained in the District Treasury. The over draft will therefore be 26,608-10-2 (Rs 36,127-5-11 minus 9518-11-9 26608-10-2). The debits and credits in the several Taluks of the District have not been taken into account in arriving at the above figure as the same cannot be ascertained till the schedules for August are received in this office from the Taluk Treasuries. The exact minus balance at the credit of the District funds at the end of August 1937 will be intimated by 10th of next month after the Taluk accounts have been compiled and forwarded to the audit office.

As there is no balance at the credit of the Board on this date payment of further cheques issued by the above local body will not be cashed. Even the cheques containing the claims for the establishment pay etc., cannot be honoured for want of funds, as only an " overdraft to the extent necessary " to adjust Rs 36,127-5-11, has been permitted in your communication.

" Copy "

H. B. 

President,
District Board, Hassan.


29.37

NO. A3-49
ENCLS.

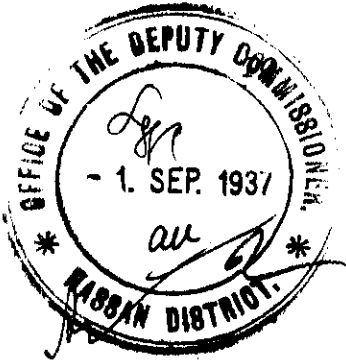
OFFICE OF THE PRESIDENT, DISTRICT BOARD.

Hassan, Dated 31st August 1937

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

24 SEPT. 1937/255



P.H. Krishna Rao, Esq., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
~~Local Self Government Department, Bangalore.~~
Local Self Government Department, Bangalore.
Through the Deputy Commissioner, Hassan District.

2866

Sir,

I have the honour to forward herewith for information of Government a copy of Comptroller's letter No.140.W.A.D i dated 27th August 1937 addressed to the Deputy Commissioner Treasury Department in the matter of adjusting the amount of Rs 36,127-5-11 due by the Board to the Public Works Department towards outlay incurred till the end of June 1937 from the closing balance at the credit of this Board and the copy of ~~xxx~~ reply letter sent to him with this office No.A3.49/37-38, dated 30th August 1937 in the matter.

In this connection I have to state that the work of the District Board would come to a standstill if there is not sufficient balance left at the credit of the Board to meet inevitable and obligatory charges such as; charges relating to establishments and work bills of works already sanctioned and completed till now. No optional expenditure will be allowed till the finances of the Board improve as far as possible.

The Board has to pay outstanding arrears to the extent of Rs 1,15,904 as detailed in the margin upto end of August 1937 and the present finances of the Board do not admit to discharge the liabilities without

vide statement attached

recourse to grants or loan from Government.

The Government were not pleased to sanction the loan applied for.

If the Comptroller were to adjust all these dues from the closing balance and charge interest on the overdrafts to the extent drawn over and above the closing balance, there will not be sufficient amount available to pay to the establishments every month which approximately come to Rs 3500/, minimum, irrespective of amounts relating to work bills.

In these circumstances I request you to be so good as to obtain orders of Government to allow overdrafts till the finances of the Board improve or if this is not allowed generally, to allow overdrafts to discharge the inevitable charges such as pay of establishments, contingencies and other obligatory liabilities already undertaken.

I request early orders of Government in the matter

I have the honour to be,
Sir,
Your most obedient servant.

J. B. Sundarpan

President,
District Board, Hassan.

Forwarded With Compliments,

M. H. Hassan
Deputy Commissioner
Hassan District.

1.9.37.

239/37-38
2/9/37

Letter No.140 W.A.D.i dated 27th August 1937 from the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore to the Deputy Commissioner, Treasury Department, Hassan District, Hassan.

I have the honour to state that a sum of Rs 36,127-5-11 being the balance of outlay on District Fund works to end of June 1937 is still due by the President, District Board Hassan though the same was often demanded by the Executive Engineer, Hassan Division and also by this office vide No.22/W.A.D.i dated 12-7-1937 and to request that necessary adjustment may be kindly caused to be effected in the Treasury pass book of the District Board, Hassan as per Article 243 (b) of M.C.A.C. Volume I to the extent of Rs 36,127-5-11 by reducing the balance at credit of the Local body and crediting the amount to objection book advance in P.W. Department. If there is not sufficient balance at the credit of the Board to effect the adjustment an overdraft to the extent necessary may be permitted and the fact intimated to this office specifying the amount of overdrawals for submitting a special report to Government in the matter and for the purpose of charging interest on the overdrawal.

No.141 W.A.D.1 dated 27/28-8-1937

Copy of the above is forwarded with compliments to the President, District Board, Hassan, in continuation of this office letter No.22 W.A.D.i dated 12-7-1937.

Sd/ P. Suryanarayanasetti.
Asst. Comptroller.

" Copy "

H. B. Sundarapada
President,
District Board, Hassan.

Letter No.A3-49/37-38, dated 30th August 1937 from the President, District Board, Hassan to the Comptroller in Mysore, Bangalore.

With reference to your memo No.140 W.A.D.i dated 28th August 1937 forwarding copy of letter of even number dated 27th August 1937 requesting the Deputy Commissioner, Treasury Department to adjust the amount of Rs 36,217-5-11 being the balance of outlay on District Fund works upto end of June 1937 from the closing balance of the District Funds and effect necessary entries in the Treasury Pass Book I have the honour to state that there is no sufficient balance in the Treasury to meet the entire amount of outlay.

The inevitable charges such as the pay of the District Board establishment etc, have to be paid at the 1st week of every month and for which at least a sum of Rs ~~5000~~ 5000/ is required to be kept as minimum balance at the end of every month.

I request you therefore to kindly arrange to advise the Treasury Department to have a minimum balance of Rs 5000/ at the treasury and adjust the balance over and above Rs 5000/ every month to the D.P.W. dues referred to above, subject to the verification of the dues, instead of adjusting the whole amount due in a lumpsum by overdrafts ~~or~~ otherwise the day to day administration of the Board will have to come to a standstill.

I request the favour of reply in the matter.

" Copy "

H. B. ...

President,
District Board, Hassan.

Hc

Statement of undischarged liabilities of the Hassan District Board till the end of August 1937 (approximate)

1. Outlay on District Fund works due to P.W.D.	Rs 44,528-0-0
2. Refund of deposit of L.F. Dispensary building at Rudrapatna	1,949-0-0
3. Supply of country medicine bills	3,088-0-0
4. Prorata Interest on education cess funds.	15,000-0-0
5. Contribution to Village Panchayets on account of shandy realisations	2,162-0-0
6. Quota on account of Salagame-Halebeed road	5,334-0-0
7. Alur-Kundur road.	6,334-0-0
8. Medical contribution	19,350-0-0
9. Pensionary contribution	7,000-0-0
10. Interest on Debenture loan of Gorur Hemavathi Bridge.	9,000-0-0
11. Vaccine lymph.	2,159-0-0

Total.	1,15,904-0-0

H. B. [Signature]
President,
District Board, Hassan.

~~7.26~~

Suttd

The connected file has been referred
to the Financial Secy. in the
matter of allowing an over-draft
or giving a loan of a lakh of
rupees to the D. S. R. Branch.
This will be sent to the Financial
Secy. in continuation of the previous
note.

2
27/9/1-

87

Financial Secy.

please note the L. S. R. Branch Diary
number & the date on which the file
in question was referred to the Financial
Secy. This will facilitate keeping the file

L. S. R. Branch) D. S. R. 1256

28/9/37 Lat 1 70/14 9/37

NO. 43-49
ENCLS. 37-38

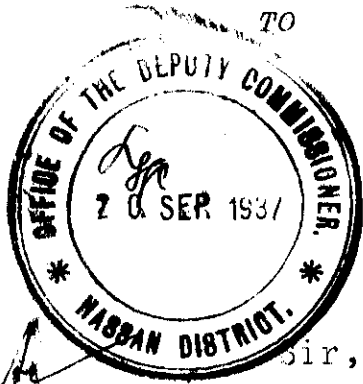
OFFICE OF THE PRESIDENT, DISTRICT BOARD.

Hassan, Dated 18th September 1937

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

27 SEP.



TO

P.H. Krishna Rao, Esq., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
~~TREASURY DEPARTMENT, BANGALORE~~
Local Self Government Department, Bangalore.
Through the Deputy Commissioner, Hassan District.

M. 315-37
3618

Sir,
I have the honour to invite kind reference to my letter No. 43-49/37-38, dated 30th August 1937 requesting to obtain early orders of Government to allow overdrafts on the District Treasury Hassan to discharge the inevitable charges and other obligatory liabilities of the Board.

2. The Comptroller has been pleased to authorise the Deputy Commissioner, Treasury Department, Hassan to honour the District Fund cheques issued relating only to establishment charges. The District Treasury, Hassan did not honour even the cheque issued from this office relating to the amount to be recouped towards contingent charges incurred towards the day to day administration of the Agricultural School.

My Office is also suffering for want of even contingent amount to purchase sundry and other necessary articles required for daily use.

Besides, the claims of depositors of the sums received under "Public Debt Head" have to be honoured without assigning any reasons therefor-not to speak of claims preferred and pending as to urgent small and

petty public works executed by the Civil Department. Further, there are certain charges, such as contract amounts for supply of food stuffs and other articles supplied for the running of Agricultural School Hostel, tour charges for the students undergoing training in Agricultural School deposited by the students for the purpose, to be paid immediately.

In the circumstances explained, I find it difficult to meet the claims of individuals who are ~~not~~ entitled to be paid then and there for the supplies and services rendered by them to the Board, in the present condition of the finance of the Board.

I therefore request you to kindly obtain early orders of Government to allow overdrafts on the District Treasury, Hassan to such an extent as to honour the cheques relating to inevitable items of expenditure.

I have the honour to be,
Sir,
Your most obedient servant.

H. B. Sundappa
President,
District Board, Hassan.

A. Khan 20.9.37
Deputy Commissioner
Hassan District.



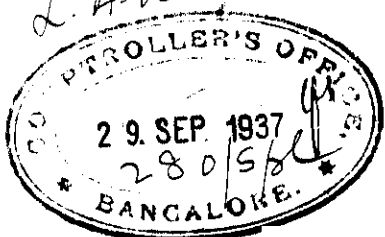
Urgent

The main file in question sent for his remarks with number 786 on 29-9-37. His return may be kindly expected.

By Order
S. K. Janakharis
For Financial Secretary
to Govt.

28/9/37

To Comptroller to Govt.
with Compliments }



786 25/9/37
Forwarded With Compliments

Comptroller's
Office

File No.

of 193

Serial
No.

319/842 11/10/37

U.O. No. 185/LAD.

Dated. 9th October 1937.

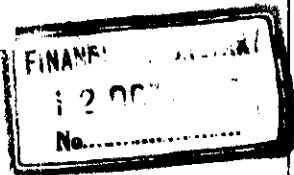
Returned with compliments.

The main file has been returned separately
with a reply. Vide this office No. 186/LAD dated 9.10.37

A. S. Dufour
Comptroller

S.S.

ms
11/10/37



GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L. 5207/1.B. 48-36-22 Dated, Bangalore, 2th December 1937.

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self Government ~~Development~~ Department.

To

The President, District Board, Hassan.

(Through the Deputy Commissioner, Hassan District).

Sir,

I am directed to invite reference to your letter No.A3.49/37-38 dated 31st August 1937 stating that the work of the District Board would come to a stand-still if a sufficient cash balance is not left at the credit of the Board to meet inevitable and obligatory charges, such as establishment pay bills and bills for works already executed and requesting that over-drafts required to meet such inevitable charges ^{might} be permitted, etc.; Government have also considered your subsequent letter dated the 18th September 1937, intimating that the Comptroller has authorized the Deputy Commissioner, Treasury Department, to honour district fund cheques relating to establishment charges and requesting "general" orders of Government to allow over-drafts on the District Treasury, Hassan, to the extent necessary, to honour cheques relating to the inevitable items of expenditure such as contingent expenditure of your office and the Agricultural School, refund of deposits, payment on account of petty works executed by the Civil Department, other expenses connected with the Agricultural School, etc.

I am to state that an over-draft can be permitted only if there is a prospect of its adjustment; and as the present financial condition of the District Board discloses no such early prospect, the over-draft cannot be sanctioned unless ways and means can be pointed out as to when and how the over-draft will be adjusted.

2. In this connection, I am to state that ~~the~~ District Board,

Hassan, has not managed its finances properly and has not taken proper action to remedy its unsatisfactory financial position in spite of repeated warnings.

3 Government in their order sanctioning the Budget Estimates of the Board for 1934-35 observed that the financial position of the District Board was extremely unsatisfactory and [the Board was requested to consider the question of improving its resources and cutting down all items of optional expenditure.] It was also observed that the Board was in arrears to the extent of Rs.8,000/- under pensionary contribution and had to re-pay a sum of Rs.62,373 to the Elementary Education Fund.

4 While sanctioning the Budget Estimates for 1935-36, Government have to observe again that the financial condition of the Board was extremely bad, that heavy arrears under several heads had to be recovered, that this state of affairs was continuing from year to year, and that the Board did not seem to have taken adequate steps either to recover the arrears due to the Board, or to improve their resources otherwise, so as to be able to meet their liabilities. The Board still owed to the Elementary Education Fund a sum of Rs.62,373 as in the previous year.

5 In the year 1936-37, the position became much worse. The normal expenditure of the Board, (which was hitherto within the normal income,) exceeded the income; and the Budget for 1936-37 ended in a deficit of Rs.13,696. The undischarged liabilities of the Board on 1st July 1936 had mounted up to Rs.84,417, including arrears of pensionary contribution of Rs.7,000/-. Government observed that the fact that the Budget was a deficit one, although no provision was made for discharging these liabilities, should bring home to the Board the seriousness of the situation, and the Board should earnestly consider the question of effecting retrenchments and of augmenting its resources, so that a balanced budget may be reached at least during the next two or three years; but even the budget for 1937-38 has resulted in a deficit and the undischarged liabilities of the Board on 1st June 1937 were Rs.85,337.

6 In submitting the Administration Report for 1934-35, you stated that, in view of the repeated observances^{tions} made by the Government regarding its unsatisfactory financial condition, the Board had devoted its earnest attention from time to time to improve its resources and stabilise its financial position, but their best efforts had not been of much avail, and the Board would be only too glad to act upon specific suggestions that may be made by the Government for improving their resources. You also suggested the expediency of Government sanctioning subventions to the Board. In your report for 1935-36, it was stated that all sources of income have been tapped, and all possible reduction in expenditure has been effected, and hence the recommendations made by the Board from time to time for the grant of subventions or assignment of special items of revenue call for sympathetic consideration, etc. In your report for 1936-37 you admit that the undischarged liabilities are heavy, and there are no means of liquidating them, and that unless the Government are pleased to sanction subventions, it is difficult to carry on the administration of the Board.

7 I am directed to state that Government cannot accept the claim that the finances of the Board have been properly administered. Once before in your letter No.A3.141 of 35-36 dated 10th August 1936, when the Comptroller had requested the Deputy Commissioner, Treasury Department, to make necessary adjustments in the District Board Pass Book in payment of dues to Government, you requested that the orders of the Comptroller might be kept in abeyance and promised that the District Board would consider the question of meeting the undischarged liabilities. The Comptroller's order was therefore kept in abeyance. But another year has passed since then, and still the District Board is not in a position to meet its liabilities. [The Special Committee constituted by the Board to suggest measures for improving the finances of the Board has proposed either transferring a portion of the Board's liabilities to Government or other local bodies, or the transfer of funds now credited to Government or other local bodies to the District Board. These suggestions cannot

cannot be considered as reasonable. It is seen from your letter that, at the end of August 1937, the undischarged liabilities of the Board had gone up to nearly Rs.1,16,000. The circumstances do not, therefore, justify permitting the over-draft as requested. But as the Comptroller has already allowed an over-draft for payment of establishment charges, the Comptroller's action is approved, as a special case, till the end of December 1937. Interest will, however, be charged at 5% on the over-draft.

8. I am to state that the Board should seriously consider the imposition of a special cess under Section 69 of the District Boards Regulation, if it cannot think of other means for discharging its accumulated liabilities and for making adequate provision for the performance of duties imposed on it by or under the District Boards Regulation; and that, if it should persist in making default as hitherto, Government will be obliged to consider the advisability of taking action under Section 97 of the Regulation.

I have the honour to be,

Sir,

Your most obedient servant,

For draft

For 9.12.37

for

Secretary to Government,
Local Self Government Department.

Aga/4.

4 copies
No. L. 5207/L.B-48-36-02
Date 9.12.37

To

The President,

District Board, Hassan.

(Thro' the D.C. Hassan dsm)

S i r,

I am directed to write reply to
Adverting to your letter No. A₃ 49/37-
38 dated 31st August 1937 stating that the
work of the District Board would come to a
stand-still if a sufficient cash balance is
not left at the credit of the Board to meet
inevitable and obligatory charges, such as
establishment pay bills and bills for works
already executed and requesting that over-
drafts required to meet ^{Such} inevitable charges
~~such as establishment pay bills, contingent~~
~~expenses and payments on account of the obli-~~
~~gations already incurred may be permitted~~
etc.; ^{Govt have also considered} and ~~with reference~~ ^{reference} to your letter dated
the 18th September 1937, intimating that the
Comptroller has authorised the D.C., Trea-
sury Department to honour district fund
cheques relating to establishment charges
and requesting "general" orders of Government
to allow over-drafts on the District Trea-
sury, Hassan, to the extent necessary to
honour cheques relating to the inevitable
items of expenditure such as contingent ex-
penditure of your Office and the Agricul-
tural School, refund of deposits, payment on
account of petty works executed by the Civil
Department, other expenses connected with
the Agricultural School, etc. I am directed
to state that an over-draft can be permitted
only if there is a prospect of its early

~~adjust-~~
~~repayment~~; and as the present financial condition of the District Board discloses no such early prospect, the over-draft cannot be sanctioned unless ways and means can be pointed out as to when and how the over-draft will be adjusted.

2. In this connection, I am ~~directed~~ to state that the District Board, Hassan, has not managed its finances properly and has not taken proper action to remedy its unsatisfactory financial position in spite of repeated warnings.

3. Government in their order sanctioning the Budget Estimates of the Board for 1934-35 observed that the financial position of the District Board was extremely unsatisfactory and the Board was requested to ~~actively~~ consider the question of improving its resources ^{and} ~~by~~ cutting down all items of optional expenditure ~~or increasing its income otherwise~~. It was also observed that the Board was in arrears to the extent of Rs.8,000 under pensionary contribution and had to repay a sum of Rs. 62,373 to the Elementary Education Fund.

4. ~~Government had to observe again~~ while sanctioning the Budget Estimates for 1935-36 ^{Govt had to observe again}, that the financial condition of the Board ~~was~~ extremely bad, that heavy arrears under several heads had to be recovered, ~~and~~ that this state of affairs was continuing from year to year, ^{was} and the Board did not seem to have taken adequate steps either to recover the arrears due to the Board, or to ^{improve} ~~meet~~ their

resources otherwise, so as to be able to meet their liabilities. The Board ~~also continued~~ ^{shu} ~~to~~ owe to the Elementary Education Fund a sum of Rs. 62,373 ~~mentioned above.~~ ^{as in the previous year}

5. In the year 1936-37 the position became much worse. The normal expenditure of the Board, which was hitherto within the normal income, exceeded the income; and the Budget for 1936-37 ended in a deficit of Rs. 13,696. The undischarged liabilities of the Board on 1st July 1936 had ^{up} amounted to Rs. 84,417, including arrears of pensionary contribution of Rs. 7,000. Government observed that the fact that the Budget was a deficit one, ~~notwithstanding~~ ^{although} no provision was made for discharging these liabilities, should bring home to the Board the seriousness of the situation, and the Board should ^{earnestly} ~~seriously~~ consider the question of effecting retrenchments and of augmenting its resources, so that a balanced budget may be reached at least during the next two or three years; but even the Budget for 1937-38 has resulted in a deficit and the undischarged liabilities of the Board on 1st June 1937 were Rs. 85,337.

6. In submitting the Administration Report for 1934-35, you ~~have~~ stated that, in view of the repeated observations made by the Government regarding ~~the~~ unsatisfactory financial condition, the Board had devoted its earnest attention from time to time to improve its resources and stabilising ^{its} ~~their~~ financial position, ^{but} ~~to~~ their best efforts had not been of much avail, and ~~that~~ the Board would be ^{only} too glad to act upon specific

specific suggestions that may be made by the Government for improving their resources. You also suggested the expediency of Government sanctioning subventions to the Board. In your report for 1935-36 ^{it was felt} ~~you repeat~~ that all sources of income have been tapped, and all possible reduction in expenditure has been effected, and hence the recommendations made by the Board from time to time for the grant of subventions or assignment of special items of revenue call for sympathetic consideration etc. In your report for 1936-37 you admit that the undischarged liabilities are heavy, and there are no means of liquidating them, and that unless the Government are pleased to sanction subventions, it is difficult to carry on the administration of the Board.

7. I am directed to state that Government cannot accept the claim that the finances of the Board have been properly administered. Once before in your letter No. 33-141 of 35-36 dated 10th August 1936, when the Comptroller had requested the D.C., Treasury Department to make necessary adjustments in the District Board Pass Book in payment of dues to Government, you requested that the orders of the Comptroller ^{might} ~~may~~ be kept in abeyance and promised that the District Board would consider the question of meeting the undischarged liabilities. The Comptroller's order was therefore kept in abeyance. But another year has passed since then, ^{and still} the District Board ~~are~~ not in a position to meet ^{its} ~~their~~ liabilities. The Special Committee constituted ^{by the Board} to suggest measures for improving the finances of the Board has proposed either trans-

transferring a portion of the Board's liabilities to Government or other local bodies, or the transfer of funds now credited to Government or other local bodies to the District Board. These suggestions cannot be considered as reasonable. It is seen from your letter that at the end of August 1937 the undischarged liabilities of the Board had gone up to nearly Rs.1,16,000. The circumstances do not, therefore, justify permitting the over-draft as requested. But as the Comptroller has already allowed an over-draft for payment of establishment charges, the Comptroller's action is approved, as a special case, till the end of December 1937- Interest at 5% ^{with however to be charged} ~~being charged~~ on the over-draft.

8. I am to state that the Board should seriously consider the imposition of a special cess under Section 69 of the District Board (Regulation) ^{Aut} if it cannot think of other means for discharging its accumulated liabilities and for making adequate provision for the performance of duties imposed on it by or under the District Board (Regulation); and that if it should persist in making default as hitherto, Government will be obliged to ^{consider the advisability of taking} ~~take~~ drastic action ^{under Section} 97 of the Regulation.

I have etc.,

mu

6/11/37

2.12.37

Secy. to Govt.,
L.S.G. Dept.

memo no. 5208/2.12.37-48-37-

copy of c to the Comptroller for info
with refce to the correspondence with him
memo no 319/8pl dated 11.10.37
1857 K.A.D. B.O.

TSS.

2nd-

Indragit

Immediate.

3374

TEL. ADDRESS. "PRESIDENT"

NO. A3-49/37-38
ENCLOS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 7th January 1938

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

L.B. 48-36-25

11 JAN. 1938

P.H. Krishna Rao, Esq., M.A.,

Secretary to the Government of His Highness the Maharaja of Mysore,

~~SECRETARY TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE~~

Local Self Government Department, Bangalore.

Through the Deputy Commissioner, Hassan District.

81
8082 Sir,

With reference to your letter No.L.5207/L.B.48-37-6 dated 9th December 1937 stating that the Board should consider the question of improving their finances for discharging the accumulated liabilities and for making adequate provision for the performance of duties imposed on the Board by or under the District Board Regulation, and approving the overdraft allowed for payment of establishment charges till the end of December 1937, I have the honour to state that a Special Meeting of the District Board, Hassan, has been called for for the 18th instant for considering your letter under reference.

As regards the payment of establishment charges allowed till the end of December 1937 by Government, a cheque for the salary of establishment for December 1937 was presented to the Hassan District Treasury on the 3rd instant and the same has been returned uncashed on the ground that the Comptroller's instructions were awaited. I have to state that your letter is clear for admitting the establishment charges till the end of December 1937 and the District Treasury Officer,

Hassan has not received any advice from the ~~Comptroller~~ Comptroller or from Government to the effect that the establishment claim for December 1937 should not be paid. If the Treasury Officer had felt any doubt, it was open to him to have addressed the Comptroller as soon as he became aware of your letter under reference, which passed through him as the personal Assistant to the Deputy Commissioner or in any other capacity, and not wait till the cheque was presented on the 3rd instant i.e., for more than 23 days for clearing his doubt. Now the Establishment have been put to great hardship for non-disbursement of their salary. The staff should ^{not} be made to suffer on account of Board's present disability to meet its past liabilities. Another aspect to be taken into consideration is that nearly the whole of the revenues of the District Board is realised between the months of March and ^{end} of June in each year. The Board will only be able to adjust the claims of previous year, as also the present ones to the extent possible during these four months.

I request, therefore, that you will be so good as to kindly order the disbursement of the establishment charges for December 1937 and to kindly move the Government to allow overdraft in future at least to the extent of establishment charges till some agreement between the Government and the Board is arrived at in regard to the improvement of Board's finances either by imposition of a Special cess under Section 69 of District Board Regulation or by other means. The establishment charges are ^{Primary and} inevitable ones to be discharged at the end of each month to enable the staff to maintain themselves.

I have the honour to be,
Sir,
Your most obedient servant.

H. B. Kundappa

President,
District Board, Hassan.

K. B.

S. 1982/178
10.1.38
Forwarded with compliments.
A. Khan
Deputy Commissioner
Hassan District.

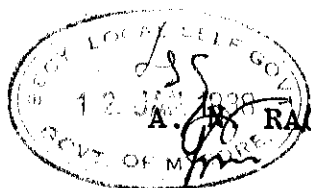
3328

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. 544/WAD I

Bangalore, dated 10th January 1938.

From



A. B. RAGHAVACHANDRAN, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

12 JAN. 1938

To

P. H. Krishna Rao, Esq., M.A.,
Secretary to the Government of Mysore,
Local Self Government, Bangalore.

Sir,

In continuation of this office letter No. 219 WAD I dated 23-9-1937 in the matter of overdraft to set off dues recoverable from the District Board, Hassan, I have the honor to state that the Deputy Commissioner, Treasury Department, Hassan District was instructed in this office letter No. 207/WAD I dated 21-9-37¹⁶ encashed cheques on account of Establishment charges and to make payment of interest on Gorur Hemavati Bridge Loan, provisionally and the Government were informed of the fact in the letter quoted above. In reply thereto Government have in their letter No. L. 5207/L.B.48-3/-6 dated 9-12-37 addressed to the President, District Board, Hassan, approved payment of establishment charges to end of December 1937 as a special case. On a reference by the Deputy Commissioner, Treasury Department, Hassan District to this office as to whether payment of claims towards establishment charges for December 1937 may be made, he was informed in this office letter No. 545/WAD I dated 10-1-38 that payment of December 1937 on this account may be made only as a special case in the light of urgency and the nature of the inevitable payment, and that further payment can be made only under orders of Government.

I therefore request that definite instructions of Government as to whether the encashment of cheques of the District Board on account of Establishment charges may be permitted and if so upto

upto what date in view of the debit balance in the Pass Book.
According to the advice from the Treasury Officer, this debit
balance stood at R. 10571-6-7 on 30-11-37.

I have the honor to be,
Sir,
Your most obedient servant,

A. S. Rajawade
Comptroller

CV

mer

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 12th January 1938.
13th

No. L.5993/L.B.40-36-26
Enc 1

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self Government ~~Development~~ Department.

To

The Comptroller to the Government of Mysore,

Bangalore.

Sir,

[In continuation of this office Memo No.L.5207 dated 9th December 1937 approving of the overdraft allowed to the Hassan District Board for payment of establishment charges till the end of December 1937, I am directed to forward herewith a copy of letter received from the President, District Board, Hassan, in the matter and to request that the ~~matter~~ overdraft may be continued and that arrangements may be made to cash bills presented to the Treasury until 15th April 1938 on account of establishment charges and other obligatory items of expenditure.]

I have the honour to be,

Sir,

Your most obedient servant,

Sd. P.H. Krishna Rao

Secretary to Government,
Local Self Government Department.

Aga/3.

Memo No. L.5994

Dated, Bangalore the 12th January 1938.
13th

Copy of the above is forwarded with compliments to the President, District Board, Hassan, through the Deputy Commissioner, Hassan District with reference to his letter No.A3-49/37-38 dated 7th January 1938. A clear report of the position as on 1st April 1938 with a statement ~~granting~~ the extension of this concession, should it be found necessary, may be submitted to reach Government before 15th April 1938.

By Order,

Miv Vajda
for Secretary to Government,
Local Self Government Department.

SUBJECT

Section 7B

File No. 48-36

Serial No. ~~48-36~~ 26.

3 copies

No. L-5993
2001

Diary No. of letter replied to.....

To

The Comptroller to Govt

General and Revenue Secretariat

()
the 193 .

Sw,

Date of issue.....13.1.38

In continuation of this office memo No L 5207 dated 9-12-37 approving of the overdraft allowed to the Hassan Dt Board for payment of establishment charges till the end of December 1937, I am directed to ~~suggest~~ forward herewith a copy of letter received from the President, Dt Board, Hassan in the matter and to request that the overdraft may be

Signed by

List of enclosures.....

Copied by

Examined by.....19.38 on acct of

continued to the extent necessary and the arrangements made to cash bills passed to meet establishment charges and other obligatory items of

to the Treasury until 15th April

expenditure till ~~the end of~~ ^{15th April}

~~March 1938.~~

I have etc

For
11.1.38

My

2/11/1- Secy L.S.G.
Rmr

Demo No. L 5994 dated 13.1.38

Copy of the above is forwarded
with compliments to the
President, Or Board, Hassan through
the Deputy Commr, Hassan Or with
reference to his letter No. A3-49/37-38

7-1-38 A clear report of the position as on 1st April 1938

Pro order together with a statement of the
for 11.1.38 reasons justifying the extension

2/11/1- Secy L.S.G. of this extension, should it be
found necessary, may be submitted
as to reach Govt before
15th April 1938

My

3793

TEL. ADDRESS. "PRESTONARD"

per NO. 13.3/37-38
ENCL.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

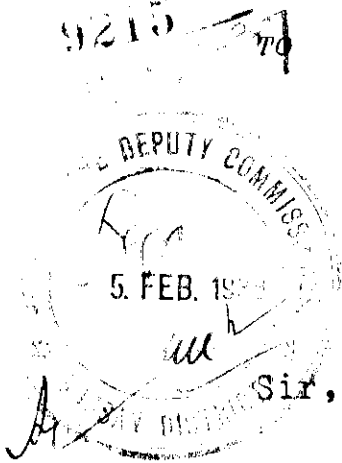
Hassan, Dated 3rd February 1938.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

~~LB 225-37-25~~
LB 48.36-27
10 FK

P.H. Krishna Rao, Esq., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
~~Deputy Commissioner Bangalore~~
Local Self Government Department, Bangalore.
Through the Deputy Commissioner, Hassan District.



Sir,

I have the honour to forward herewith a copy of the proceedings of the District Board ^{Special} meeting held on the 18th January 1938 for favour of information.

X/K/K
Jm

I have the honour to be,
Sir,
Your most obedient servant.

H. B. Gundappa
President,
District Board, Hassan.

C 225 / 137-38
9.2.38
Forwarded with Compliments.

Atkhan
Dy. Commissioner
5.2.38.

18.1.1938

Proceedings of the Special Meeting of the Hassan District Board
for the year 1937-38 held on ~~18th Tuesday~~ ^{Wednesday}, the January 1938.

Members - Present. 27, Absent 8.

1. Mr. H.B.Gundappa, B.A.,B.L., President.
2. " B.Kappannagowda, Vice President,
3. " B.Dondegowda.
4. " A.P. Malleshagowda.
5. " A.S. Shivananjappa.
6. " Puppegowda.
7. " H.M.Puttaswamygowda.
8. " Devappagowda.
9. " H.Javarappa.
10. " H.Basappa.
11. " Appegowda.
12. " S.B.Jogannagowda.
13. " L.Kallappagowda.
14. " K.Ramanna.
15. " K.Venkataramiah.
16. " H.M.Dyavappagowda.
17. " A.V. Nanjundasetty.
18. The Executive Engineer, Hassan Division, Hassan.
19. The District Medical Officer, Hassan.
20. The Sub Division Officer, Saklespur.
21. The Sub Division Officer, Hassan.
22. Mr. D.Hyderali.
23. " D.Govinda Das.
24. " H.B.Chikkeurs.
25. " K.R.Subbannachar, B.A.,B.L.,
26. Mrs. Muriel Miles.
27. " Thippegowda.

Mr. Nanjegowda of Byakaravalli sent a telegram requesting
to excuse his absence from the meeting on account of his illness.

h

1. Read letter No.L.5207-L.B. 4837-6 dated 9th December 1937 from the Secretary to Government, Local Self Government Department, Bangalore, intimating (1) that on account of minus balance at the credit of the Hassan District Board at the Hassan District Treasury, the overdraft required to meet inevitable and obligatory charges such as establishment pay bills, bills relating to works already executed etc., cannot be sanctioned, unless ways and means can be pointed out as to when and how the overdraft will be adjusted and (2) stating further that the Board should seriously consider the imposition of a special cess under Section 69 of the District Board Regulation, if it cannot think of other means of discharging its accumulated liabilities and for making adequate provision for the performance of duties imposed on the Board by or under the District Board Regulation and that if it should persist in making default as hitherto, Government will be obliged to consider the advisability of taking action under Section 97 of the said Regulation.

Resolution :- The Board after serious and careful consideration of all aspects of the question resolved as follows :-

1. That the Board are alive as to their responsibility to discharge the accumulated liabilities and to make adequate provision for the performance of thier duties.

2. That the cause for the accumulated arrears not being discharged when the claim arose, was mainly due to the large expenditure incurred on the measures of initiative undertaken during the past 12 years or more and to the increased amenities afforded in regard to medical relief and partly also due to the fact that inspite of financial difficulties and utter inability of the Board to meet any additional burden certain Government orders have had the effect of devolving additional and fresh liabilities affecting adversely the financial stability of the Board.

3. That the Board did consider the question as to how best to improve their financial position and for this purpose appointed special committees for suggesting ways and means for improving the finances of the Board.

br

4. That the Board on the report of the Special Committee considered and formulated certain proposals to augment the resources of revenue to the Board at their meeting held on 28th November 1936 and the Government were earnestly requested to sanction these proposals.

5. That the Government were not pleased to sanction these proposals and in para 7 of the letter from the Secretary to Government, Local Self Government Department read in the preamble, stated that the Special Committee proposed either transferring a portion of the Board's liabilities to Government or other Local Bodies or the transfer of funds now credited to Government or other Local Bodies to the District Board and these suggestions cannot be considered reasonable.

6. That the Board, after considering carefully the economic depression in the District, resolved at their meeting held on 28-11-36 that the imposition of fresh tax was not possible.

7. That the Board were left helpless at the beginning of the current official year with their very limited sources of revenue and their inelastic nature, so much so, that they could not find funds even to discharge the normal duties devolved on the Board, on account of the adjustment made by the Comptroller of the amount due to the A.R. works out of the closing balance at the credit of the Board.

8. That the Board, while agreeing with the proposal of the Government that the levy of special cess under section 69 of the District Board Regulation would be the simplest way to tide over the difficulties, after very careful consideration feel that they cannot find their way to sanction the levy in view of the fact that the present time is still inopportune owing to the continued existence of economic depression in this District particularly, and in the State in general, and at a time when the Government were pleased to sanction in their order No. R. 2301-11/L.R. 190-37-2 dated 17th November 1937 the reduction, to some extent, the land revenue assessment and afforded relief to the ryots.

9. That the Board further feel that there would be serious opposition from the public also to levy additional cess in the circumstances.

10. That in the foregoing circumstances, the Government be again respectfully requested to come to their aid and grant subventions as far as possible, or in the alternative that the Government be earnestly requested to grant a loan of at least two lakhs of rupees at a reduced rate of 3 % per annum, or to allow the Board to raise a debenture loan to that extent as previously resolved by the Board on 28-11-36.

lea✓

11. That if the request mentioned in clause 10 above is not possible to grant, the Government be requested to graciously sanction to assign the Board, as a special case, the entire and full local cess that are at present levied on Land Revenue and on Excise and Forest Revenue, instead of 76 % and 67 % respectively assigned at present, tentatively for a period of three years from the year 1937-38 in the 1st instance or till the finances of the Board improve, and to earmark the excess assignment over and above 76 % and 67 % exclusively for the discharge of the accumulated liabilities of the Board.

12- That Government be also requested, in addition, to kindly permit the Board to save, at least 25 % of the present grant on A.R. works managed by D.P.W. by effecting repairs of less important roads, once in two years till the finances of the Board improve.

13. And that the Board submit that they are unable to suggest any other means to augment their existing sources of revenue which do not afford any scope for improvement and that the Board think that they would be prepared to take for consideration the question of levy of special cess at the time of the preparation of the budget estimates for the year 1939-40 by which time final orders of Government would have been passed on the report of the Special Committee appointed by Government, to investigate the possibilities of improving the finances of District Boards.

At this stage Mr. K. R. Subbannachar, B.A., LL.B., Member, District Board proposed the following amendment which was lost for want of a seconder.

" that the Board submits, that in case the Government should find themselves unable to agree with any of the many proposals made above, and in case they should be of opinion that the levying of a special cess by the Board is imperative, the Board has no objection to consider finally the matter of levying an additional cess. "

The original resolutions were passed unanimously.

H. B. Sundappa

President,
District Board, Hassan.

h2

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

URGENT.

General and Revenue Secretariat

No. *LB 910/L.B. 48-36-28*

Dated, Bangalore, *14th Febr.* 193*8*.

From

*The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.*

To

The Chief Engineer of Mysore,
Bangalore.

Sir,

I am directed to forward herewith, for favour of remarks very early, an extract of resolution passed by the Hassan District Board at its meeting held on 18th January 1938:-

"That the Government be requested to kindly permit the Board to save at least 25% of the present grant on Annual Repair works managed by Department of Public Works by effecting repairs of less important roads, once in two years till the finances of the Board improve."

I have the honour to be,
Sir,
Your most obedient servant,

Mir Jafar Hussain

JN Secretary to Government,
L.S.G. Department.

Rmr

SUBJECT

Section

File No.

Serial No. 28

Amput

Diary No. of letter replied to.....

No. 26910

To

General and Revenue Secretariat

()
the 193

The Chief Engineer of Mysore
Sir,

Date of issue.....16.2.38

I am directed to forward
herewith, for favour of ~~your~~
^{very early} remarks, an extract of ~~the~~
resolution passed by the
Hassan D. Board at its meeting
held on 18-1-1938. —

Signed by *the following*
Govt. En. S. H.

" That the Govt be requested
to kindly permit the Board to
save at least 25% of the
present grant on Annual
Repair works managed by
D.P.W. by effecting repairs of
less important roads, once in
two years till the finances of the
Board improve."

List of enclosures.....

Copied by

Examined by.....

I have it
16/2/38
for Govt En. S. H.

No. 9471
Encls.

4789
MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE,

Dated Bangalore, ^{Camp - Chickmagalur} 6.4.1938 1938

7

L B 48.36-31

FROM

The Chief Engineer of Mysore,
BANGALORE.

To

The Secretary to Government,
Local Self Government Department,
Bangalore.

Annual repair works of District Fund roads of the
Hassan District.

Sir,

With reference to your letter No.L.6910/L.B.48-36-28 dated the 16th February 1938, forwarding, for remarks, an extract of resolution passed by the Hassan District Board regarding the above subject, I have the honour to state that the Superintending Engineer, Shimoga Circle, is of opinion that the District Fund Roads in the Hassan District are already in a very bad state of repairs, and the effect of starving the roads further without adequate grants will lead to their further deterioration.

2. I agree with the opinion of the Superintending Engineer.

I have the honour to be

Sir,

Your most obedient servant,

M. J. 6/4/38
Chief Engineer of Mysore.

TSRN.

NO. A3-49/37
ENCLS.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Enclosure Hassan, Dated 10th June 1938.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board,
HASSAN.

L B 48-36-33



P. H. KRISHNA RAO, Esq., M.A.,

Secretary to the Government of His Highness the Maharaja of Mysore,
L.S. ~~Government~~ Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

Sir, 14944

With reference to para 8 of your letter No.L. 5207 L.B. 48-36-6 dated 9th December 1937 stating that the Board should seriously consider the imposition of a special cess under Section 69 of the District Board Regulation if it cannot think of other means for discharging its accumulated liabilities and for making adequate provision for the performance of duties imposed on it by or under the District Board Regulation and in continuation of para one of my letter No. A3-49/37-38 dated 7th January 1938 intimating that a special meeting of the District Board has been called for, for the 18th January 1938 for considering the matter under reference, I have the honour to forward herewith a copy of the resolution of the District Board passed at their special meeting held on 18th January 1938 on the subject.

The Board, after ~~all~~ full and careful consideration of all aspects of the question, have resolved, among other things, that they, while agreeing with the proposal of the Government that the levy of special cess, under Section 69 of the District Board Act, would be the simplest way to tide over the difficulties, feel that the Board cannot find their way to sanction the levy in view of the fact that the present time is still inopportune owing to the continued ~~xxx~~ existence of economic depression in this District particu -

PA 1159
3238

particularly, and in the State in general, and at a time when the Government were pleased to sanction in their order No. R. 2301-11 L.R. 190-37-2 dated 17th November 1937 the reduction to some extent of the land revenue assessment and afforded relief to the ryots, and that they would be prepared to take for consideration the question of levy of special cess at the time of the preparation of the budget estimates for the year 1939-40, by which time final orders of Government would have been passed on the report of the Special Committee appointed by Government to investigate the possibilities of improving the finances of the District Boards.

In the meantime, they resolved that the Government be again respectfully requested to come to their aid and grant subventions as far as possible, or in the alternative, to grant a loan of at least 2 lakhs of rupees at a reduced rate of 3% interest per annum, or to allow the Board to raise a debenture loan to the extent as previously resolved by the Board on 28-11-1936.

They have further resolved that if the request mentioned above is not possible to grant, the Government be requested to graciously sanction to assign to the Board, as a special case, the entire and full local cess that are at present levied on Land Revenue and on Excise and Forest Revenue instead of 76% and 67% respectively assigned at present, ~~xxx~~ tentatively for a period of three years from the year 1937-38 in the 1st instance or till the finances of the Board improve and to earmark the excess assignment over and above 76% and 67% ~~xxxx~~ exclusively, for the discharge of the accumulated liabilities of the Board and that the Government be also requested in addition, to kindly permit the Board to save at least 25% of the present grant of A.R. Works managed by the D.P.W. by effecting repairs of less important roads once in 2 years till the finances of the Board improve.

I request that you will be so good as to obtain orders of the Government on the resolutions Nos. 10, 11 and 12 pass-

passed by the Board.

I have the honour to be,
Sir,
Your most obedient servant,

L. B. Sundappa
President,
District Board, Hassan.
by

1378 C 3788 1378
20/6/58
E. Forwarded with Compliments.

Ramanna
Deputy Commissioner,
Hassan District
15/6/58

1378
Pr
22/6/58

Proceedings of the Special Meeting of the Hassan District Board for the year 1937-38 held on Tuesday the 18th January 1938.

1. Read letter No. L.5207 L.B. 4837-6 dated 9th December 1937 from the Secretary to Government, Local Self Government Department, Bangalore intimating (1) that on account of minus balance at the credit of the Hassan District Board at the Hassan District Treasury, the overdraft required to meet inevitable and obligatory charges such as establishment pay bids, bills relating to works already executed etc., cannot be sanctioned, unless ways and means can be pointed out as to when and how the overdraft will be adjusted and (2) stating further that the Board should seriously consider the imposition of the special cess under Section 69 of the District Board Regulation, if it cannot think of other means of discharging its accumulated liabilities and for making adequate provision for the performance of duties imposed on the Board by or under the District Board Regulation and that if it should persist in making default as hitherto, Government will be obliged to consider the advisability of taking action under Section 97 of the said Regulation.

Resolution :- The Board after serious and careful consideration of all aspects of the question resolved as follows:-

1. That the Board are alive as to their responsibility to discharge the accumulated liabilities and to make adequate provision for the performance of their duties.
2. That the cause for the accumulated arrears not being discharged when the claim arose, was mainly due to the large expenditure incurred on the measures of initiative undertaken during the past 12 years or more and to the increased amenities afforded in regard to medical relief and partly also due to the fact that in spite of financial difficulties and utter inability of the Board to meet any additional burden certain Government Orders have had the effect of devolving additional and fresh liabilities affecting adversely the financial stability of the Board.
3. That the Board did consider the question as to how best to improve their financial position and for this purpose appointed special committees for suggesting ways and means for improving the finances of the Board.
4. That the Board on the report of the Special Committee considered and formulated certain proposals to augment the resources of revenue to the Board at their meeting held on 28th November 1936 and the Government were earnestly requested to sanction these proposals.

5. That the Government were not pleased to sanction these proposals and in para 7 of the letter from the Secretary to Government, Local Self Government Department read in the preamble, stated that the special Committee proposed either transferring a portion of the Board's liabilities to Government or other Local Bodies or the transfer of funds now credited to Government or other Local Bodies to the District Board and these suggestions cannot be considered reasonable.
6. That the Board after considering carefully the economic depression in the District resolved at their meeting held on 28-11-36 that the imposition of fresh tax was not possible.
7. That the Board were left helpless at the beginning of the current official year with their very limited sources of revenue and their inelastic nature - so much so that they could not find funds even to discharge the normal duties devolved on the Board, on account of the adjustment made by the Comptroller of the amount due to the A.R. Works out of the Closing Balance at the credit of the Board.
8. That the Board, while agreeing with the proposal of the Government that they levy of special cess under Section 69 of the District Board Regulation would be the simplest way to tide over the difficulties, after very careful consideration feel that they cannot find their way to sanction the levy in view of the fact that the present time is still inopportune owing to the continued existence of economic depression in this District particularly and in the State in general, and at a time when the Government were pleased to sanction in their order No. R.2301-11/L.R.190-37-2 dated 17th November 1937 the reduction to some extent of the land revenue assessment and afforded relief to the ryots.
9. That the Board further feel that there would be serious opposition from the public also to levy additional cess in the circumstances.
10. That in the foregoing circumstances the Government be again respectfully requested to come to their aid and grant subventions as far as possible, or in the alternative that the Government be earnestly requested to grant a loan of at least two lakhs of rupees at a reduced rate of 3% per annum or to allow the Board to raise a debenture loan of at least two lakhs of rupees at a reduced rate of 3% per annum or to allow the Board to raise a ~~debt~~ debenture loan to that extent as previously resolved by the Board on 28-11-1936.
11. That if the request mentioned in clause 10 above is not possible to grant, the Government be requested to graciously sanction to assign the Board, as a special case, the entire and full local cess that are at present levied on land revenue and on Excise and Forest Revenue instead of 76% and 67% respectively assigned at present tentatively for a period of three years from the year 1937-38 in the first instance or till the finances of the Board improve and to earmark the excess assignment over and above 76% and 67% exclusively for the discharge of the accumulated liabilities of the Board.
12. That the Government be also requested in addition to kindly permit the Board to save at least 25% of the present grant on A.R. works managed by D.P.W. by effecting repairs of less important roads, once in two years till the finances of the Board improve.

13. And that the Board submit that they are unable to suggest any other means to augment their existing sources of revenue which do not afford any scope for improvement and that the Board think that they would be prepared to take for consideration the question of levy of special cess at the time of the preparation of the budget estimates for the year 39-40 by which time final orders of Government would have been passed on the report of the Special Committee appointed by Government to investigate the possibilities of improving the finances of District Boards.

At this stage, Mr. K. R. Subbannachar, B.A., LL.B., Member District Board proposed the following amendment which was lost for want of a seconder.

" That the Board submits, that in case the Government should find themselves unable to agree with any of the many proposals made above and in case they should be of opinion that the levying of a special cess by the Board is imperative, the Board has no objection to consider finally the matter of levying an additional cess. "

The original resolutions were passed unanimously.

' C O P Y '

H. B. Subbannachar
President,
District Board, Hassan.

I. S. D.

NO. *A3 PR 211-280* / OFFICE OF THE PRESIDENT, DISTRICT BOARD,
 ENCLS. *one* *(3)* Hassan, Dated 16th June 1938.

FROM

H.B. GUNDAPPA, Esq., B.A., B.L.,
 President, District Board,
 HASSAN.

TO

M. H. KRISHNA RAO, Esq., M.A.,
 Secretary to the Government of His Highness the Maharaja of Mysore,
 L.S.G. ~~Department~~ Department, BANGALORE.

Through the Deputy Commissioner, Hassan District.

Sir,

I have the honour to forward herewith a copy of my letter addressed to the Comptroller to the Government of Mysore, explaining the financial position of this Board as it stands at present.

I request you to be so good as to move the Government to pass favourable orders as regards the adjustment of the amounts due to the Government as set forth in the letter to the Comptroller and also issue necessary instructions to the Comptroller to leave a balance of at least Rs 5000/- in the Hassan District Treasury at the credit of this Board for meeting the Establishment and other necessary routine expenditure to carry on the administration of the Board.

I have the honour to be,
 Sir,

Your most obedient servant,

H. B. Gundappa
 President,
 District Board, Hassan.

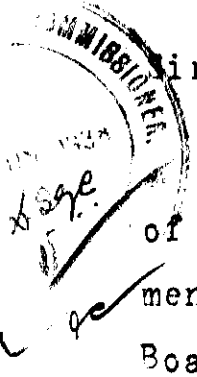
Forwarded with Compliments,

Deputy Commissioner,
 Hassan District.

17/6/38

I.S.D.

1200c 3789/37-8
2076/38
22/6/38



No.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Dated, Hassan, the 16th June 1938.

From

U. B. GUNDAPPA, Esq., B.A., B.L.,
President, District Board, Hassan.

To

A. N. RAGHAVACHAR, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

With reference to your letter No. W.A.D.I 90 dated 10th June 1938 stating that the outlay to the end of June 1938 on account of the annual maintenance of Roads will have to be adjusted by the 20th instant, I have the honour to state that out of the current year's revenue, the Board have paid a huge sum of Rs 65476/13/11 towards the arrears of last year on account of the Road maintenance and Medical Relief as detailed in the margin. Besides this, a sum of Rs 21203-0-8 has been

1. Road Maintenance.	:	paid towards the
Arrears due to D.P.W	:	
for 1936-1937 ...	Rs 36127-5-11	: Road maintenance by
2. Medical Relief ..	Rs 29349-8-0	:
Total	Rs 65476-13-4	: the D.P.W. during

the current year, and the balance still due would be about Rs 40000/- to June end.

A further sum of Rs 20,000/- was intended to be given towards this item to P.W.D. by June end out of the balance of Rs 22413-6-6 at the Board's credit in the Treasury but you have unexpectedly ordered the adjustment of an amount of Rs 15539-4-0 towards pro rata interest on Education Cess as per Government Order No. E.3583-5 Edn. 213-37-2 dated 30th May 1938 without even affording an opportunity to this Board to make a representation to Government for waiving this most unjust levy and especially at a time when the Board's finances are so crippled as not to be able to meet its normal day to day expenditure to run the administration. A representation has been made now to

to the Government to waive this claim for pro rata interest and request you to keep the adjustment of this amount of Rs 15539-4-0 in abeyance pending the final orders of Government.

Now a sum of about Rs 38,000/- as per details noted in the margin is due to the Board based on the average of the previous

Contributions due from Government.

1. Mileage cess on Motor vehicles for 1936-37 as ascertained from the District Magistrate, Hassan.	Rs	8064/-
2. -do- 1937-38 on average	Rs	8038/-
3. Vehicle tax for the half year ending June 1938	Rs	10500/-
4. Cess on Excise and Forest Revenue for quarter ending June 1938	Rs	3400/-
5. Cess on realisations from Land Revenue in the current month	Rs	8000/-

years. These amounts will as soon as they are received from Government will be paid towards the balance of Road maintenance charges of the current year and the sum of Rs 15539-4-0 now ordered to be adjusted towards pro rata interest on education cess Fund could as well be paid towards the balance of Road Repairs and medical relief charges of current year. There would have been only a balance of about Rs 17000/- due to Government on Medical Relief for the current year as against the arrears of Rs 65476-13-11 left over last year by the end of June 1937 on account of the Road maintenance and Medical relief.

The Board have been endeavouring ^{their} utmost to clear away their obligatory liabilities both the past and the present by curtailing their expenditure on other items as far as possible and hope to be able to reach a normal position as regards their finances by the end of next official year or by 1939-1940 at the latest by keeping down their expenditure.

The Board get most of their income during the last four months of the official year i.e. from February to June end and hence they will be able to adjust the balance dues of the current year to Government by next March.

In these circumstances, I request that this Board may kindly be allowed time till next March to pay the balance of due

dues to Government to be left over at the end of this June. I may assure you also that any extra receipts after reserving a sum of Rs 5000/- as monthly balance towards meeting the establishment and other necessary items of routine expenditure will be paid towards the said arrears in the meanwhile.

I have the honour to be,

Sir,

Your most obedient servant,

Sd. H. B. Gundappa,

President,
District Board, Hassan.

I.S.D.

' C O P Y '

H. B. Gundappa
President,
District Board, Hassan.

hs

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. WAP/256

Bangalore, dated 28th October 1938.

From

*The District must
be made to meet
large outlay as Mr. Jannappa
has been in Mysore as already written
to*
M. VIRARAJA URS, Esqr., B.A., B.L.,
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

3/10/38

3/10/38

To

P.H. Krishna Rao Esq., M.A.,
Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore.

Sir,

I have the honour to state that the President District Board, Hassan, has not been issuing regularly crossed cheques for the outlay incurred on District Fund works by the Executive Engineer, Hassan Division. The Executive Engineer and Superintending Engineer are frequently reminding this office to address the Treasury Officer, Hassan District to adjust the balance outstanding.

The Chief Engineer also wrote to this office in his letter No. 6670 dated 14-4-38 to adjust the balance as the arrears due by the District Board are alarmingly swelling with remote chances of recovery. The President District Board was requested in T.O. letter No. 902 dated 14-6-38 to pay all the arrears at once. Copy of this letter was also sent to the Deputy Commissioner, Treasury Department, to adjust the account due, after further intimation by this office. To this letter the President District Board wrote to say among other things in his letter No. 13, Vol. 1/P.H.-C.80-37 dated 16-6-38 that all the arrears will be adjusted by March next, and assured this office that any balance left out after reserving a sum of Rs. 5000/- as monthly balance towards meeting the Establishment Charges will be paid towards the said arrears in the meanwhile. The Deputy Commissioner, Treasury Department informed this office in his memo No. C.81 dated 24-6-38 that as the balance at credit of the District Board at the District Treasury was only Rs. 12846-10-9 and as it was not sufficient to meet the establishment charges of the District Board the amount due to the Public Works Department could not be adjusted and sought for further instructions.

The President District Board was requested in
Ltr dated 6-8-38 to intimate how he proposed to clear the heavy ~~sum~~
at the end of June 38 which stood at Rs.45099/- and was also requested
to pay the monthly demands as they arise to avoid accumulation in future.
A copy of this letter was also sent to the Deputy Commissioner, Treasury
Department. The latter intimated in his letter No.320 dated 8-8-38 that
the District Board Balance was only Rs.9235-8-9. The President District
Board replied in his letter No.A.3-49/37 dated 20-8-38 enclosing a copy
of his letter No.A.3-43/37 dated 19-7-38 to the address of the Secretary,
Local Self Government on the above subject. As the District Board has not
paid the Local Fund Contribution towards Local Fund Dispensaries, the
amount due for mileage cess and toll compensation will be adjusted toward
it and as much there is no amount available for adjustment towards outlay
Fund Works incurred by the Public Works Department.

It will be seen from the above correspondence that the finances
of the District Board, Hassan are such that it has not been able to meet
the bills of the Executive Engineer, Hassan Division. The balance out-
standing at the end of August 38 against the District Board in the Ob-
jection Book advances schedule of the Executive Engineer, Hassan Division
is Rs.52888-1-7 and the balance due for the construction of the Ramanth-
pur Bridge is Rs.32738-0-2. The total amount due is therefore Rs.85626-1-

X

As per G.O.No.L.99-II7-LB.104-35-2 dated 4-7-36 the District
Board is liable to pay interest at Rs.4 $\frac{1}{2}$ % on all overdrawals. Although
an overdrawl as such has been permitted, yet the balance outstanding
on all should be considered as overdrawl and interest levied thereon.

I request you therefore to kindly issue early orders of Govern-
ment regarding the adjustment of this heavy sum and also instructions as
to whether the monthly demands as they arise may be adjusted from the
District Board Balance in the Treasury leaving the District Board to
work in the matter or it is found impossible to get any amount from the
District Board.

I have the honour to be,
Sir,
Your most obedient servant,

M. V. *Vinayag* *Des*
Comptroller.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

No. 24426/LB + 8-26-34

Bangalore, dated 29-11-38

FROM

*The Secretary to the Government of
His Highness the Maharaja of Mysore.*

TO

Local-Self-Government Department.

The President,
District Board, Hassan,
(through the Deputy Commissioner, Hassan).

SIR,

With reference to the correspondence ending with your letter No.A3-49/37 dated 14th June 1938 forwarding the resolution of the District Board suggesting certain proposals for improving the financial condition of the District Board and stating that the District Board would be prepared to consider the question of levying a special cess under Section 69 of the District Boards Act at the time of the preparation of the District Board Budget for the year 1939-40, I am directed to invite reference to para 5 of the Government Order No.L.2601-5/L.B.44-38-16 dated 22nd September 1938 stating that the District Board should take immediate steps to levy the special cess and adjust the overdraft and pay the accumulated arrears. The Committee appointed by Government to examine the finances of the District Boards have recommended that the Hassan District Board should be called upon to levy immediately a special cess of at least three pies on all items of revenue on which local cess is now levied. I am further to state that Government cannot go on ^{acquiescing} ~~acquiring~~ in the Board's action in putting off the payment of dues ~~and~~ to Government and at the same time drawing fresh amounts for current expenditure and that Government cannot allow the District Board to delay the matter of levying a special cess. The District Board should take steps for levying the additional cess immediately and minimise expenditure consistently with the relative urgency of the various duties they are called upon to perform so as to be well within ~~the~~ their means.

I am therefore to request that a special meeting of the District Board may be convened to discuss the question of levying the special cess some time early next month and the decision of the District Board communicated to Government before the end of December 1938.

I have the honor to be,
Sir,
Your most obedient servant,

Sd/- C. Subrahmanya Iyer,

Secretary to Government,
L.S.G. Department.

Memo No. 24427-29 D 29/11/38.

Copy of the above is forwarded, with compliments, to the (1) the D.C. Hassan District, (2) Comptroller to Govt. and the Chief Engineer of Mysore.

By Order,

Mr. Jayan Kumar
For Secretary to Government,
L.S.G. Department.
Pmr

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

()
the 193 .

Date of issue.... 29/11/38

Signed by mm m-s-H.

List of enclosures.....

Copied by.....

Examined by
29/11/38

Section 7B

File No. 48-36

Serial No. 34

No. 24426

To The President, Dt Bd, Hassan

Sir (through the D. E. Hassan)

With reference to the

Correspondence ending with your letter No. A3-49/37 dated 14-6-38 forwarding the resolution of the Dt Board suggesting certain proposals for improving the financial condition of the Dt Bd and stating that the Dt Bd would be prepared to consider the question of levying ~~on~~ a special cess under Section 69 of the Dt Boards Act at the time of the preparation of the Dt Board Budget for the year

1939-40, I am directed to invite
reference to para 5 of G.O. No 2

2600-5/2B 44-38-16 dated 22-9-38

stating that the ~~DT Board~~ should

take immediate steps to levy the

special cess and adjust the overdraft

and pay the accumulated

dues, ~~and to state that the~~

committee appointed by Govt

to examine the finances of

the DT Boards have recommended

that the Hassan DT Board should

be called upon to levy ^{immediately} a special

cess of at least three pice ^{in all items of} ~~immediately~~ revenue in which local
cost is incurred.

I am further to state that Govt

cannot go on acquiescing in

the Board's action in ~~refusing~~

~~the~~ putting off the payment

of dues to Govt and at the same

time drawing fresh amounts

for current expenditure and that

Govt cannot allow the DT Board

to ^{del} delay the matter of levying

a special cess. The DT Bd

G. R. S. App. F. G. 3.

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

Extra steps for
should ~~take~~ ~~consequence~~ and
levying the additional cess
immediately and ~~take~~
~~proper steps~~ to minimise
expenditure consistently with
the relative urgency of the
various duties they are
called upon to perform so
as to be well within their
means.

I am therefore to request
that a special meeting
of the Dt Board may be
convened to discuss the
question of levying the special
cess some time early next
month and the decision of
the Dt Board communicated
to Govt before the end of
December 1938.

I have etc


L. J. J.

Rmr

for

P.T.O.

26/11/38

26/11

no No 4427-29

Copy of the above is
forwarded with compliments
to the Dy Commr, Hassan Dt
Comptroller to Govt & (3) chief
genl of Mysore

By order

28/1/20. J. S. Jay & Co
Rmr

/Elle

NO. A3-49

ENC. 37-38

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 24th January 1939.

FROM

H. B. GUNDAPPA, Esq., B.A., B.L.,

PRESIDENT, DISTRICT BOARD,

HASSAN.

27/1/39

TO 8439

P. H. KRISHNA RAO, Esq., M.A.,
Secretary to Government, Local Self Government
Department, Bangalore.

THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT.

Sir,

Subject: Levy of Special Cess.

In continuation of this Office No. A3-49/37-38 dated 10th January 1939 on the subject of levying a Special Cess as recommended by Government in your communication No. L. 4426 L.B. 48-36-34 dated 29-11-1938, I have the honour to state that the subject was duly placed before the Standing Committee and the Meeting of the District Board, specially held for the purpose on 27-12-38 and 13-1-39 respectively and was discussed threadbare.

The Board feel that the present time is most inopportune for levying it, inspite of its earnest desire to improve their financial condition. The Government are perfectly aware as to how the rains have failed this year in this District and how there are keen demands for remissions already by the public and I believe they themselves are contemplating starting of relief measures. When the condition of the ryots is thus rendered hard and when the Government themselves are adopting ameliorative measure, it would not be possible for the Board to make up its mind to levy a Special Cess at this juncture.

In the meanwhile, they have considered the various recommendations made by the District Board Finance Committee and their resolutions are forwarded to you separately in this office

Office No. A1-C No 37 dated 23.1.1939. ^{38.39} It will be seen therefrom that if the Government would only be pleased to give immediate effect to the modified recommendations of the District Board on the report of the District Board Finance Committee, the Board will have an additional income of more than Rs 16,000/- annually besides Rs 8,000/- for improvements of the District Fund Roads. Thus, if the Government would only give a helping hand to the District Board and would kindly spare the inflicting of extra burdens, it would facilitate the liquidation of the old arrears in easy instalments with the result that the Board would with this extra sum be able to afford relief to their finances without having recourse to the unthinkable and distressing remedy of the levy of special cess.

I am herewith forwarding an extract copy of the District Board resolution on the subject for information and request that the Government be pleased to give effect early to the measures recommended therein.

I have the honour to be,

Sir,

Your most obedient servant,

J. B. ...

President,
District Board, Hassan.

L.S.D.

25/1/39

Memorandum

N. An. No. 2975

Extract from the Proceedings of the Special Meeting of the District Board, Hassan, held on the 13th January 1939.

Subject:- 15. The Bangalore and Hassan District Boards may be called upon to levy a special cess of at least three pies under Section 62 of the District Board's Act.

Resolution of the Standing Committee:

The Board are quite alive to the poor condition of their finances and realise that the levy of a special cess would certainly ease the situation. Accordingly the Board resolved at their meeting held on 18th January 1938 to the effect that they would consider the question of levying special cess in 1939-1940. It was however expected that the seasonal conditions and the economic condition of the ryot would improve. But unfortunately, the rains have failed; the condition of the ryots throughout the District, on the other hand, has deteriorated to a worse degree. There have been already keen demands from the ryots for remissions of land revenue. Further it is almost certain that the Government would be required to start relief works immediately.

The levy of special cess thus at this critical juncture would be oppressive and add to the already distressing condition of the ryot. Hence they cannot think of levying the special cess now.

Resolution. (of the District Board)

While approving the recommendations of the Standing Committee, the Board further resolve that the Board feel that the other recommendations made by the District Board Finance Committee, if sanctioned, by Government would go a great deal in relieving the financial situation of the Board. They therefore, request the Government that the resolution No. 22(1-15) of the District Board on the several recommendations of the Committee be sanctioned and given effect to early. The additional income that could thus accrue to the Board would not only balance the budget but would leave some surplus for other immediate requirements.

x

x

x

" COPY "

H. B. ...
President,

District Board, Hassan.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. 28800/L.B. 48-36

Dated, Bangalore, 28th April 1939.
29th

From

*The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.*

To

The President,
District Board, Hassan.
(Through the Deputy Commissioner)

Sir,

With reference to the correspondence ending with your letter No. A3-49/37-38, dated 24th January 1939, forwarding the resolution of the District Board stating that the Board cannot think of levying a special cess under Section 69 of the District Boards Act, as suggested by Government and by the District Boards Finance Committee, as the Board feels that the present time is most opportune for levying it, I am directed to state that, as Government cannot go on permitting the District Board to overdraw indefinitely and to put off the payment of dues to Government, the Board should take immediate steps to levy a special cess, failing which the Comptroller will be requested to stop the overdraft to the Board with effect from 1st June 1939. The Board may also be warned that, if it persists in making default, action will have to be taken under Section 97 of the District Boards Act.

I have the honor to be,

Sir,

Your most obedient servant,

Sd. P.H. Krishna Rao,

Secretary to Government,
Local Self-Government Department.

Memo. No. 28801

Dated, Bangalore, 29th April 1939.

Copy of the above is forwarded, with compliments, to the Comptroller to the Government of Mysore for information and necessary action.

By order,

M. K. Jayaram

For Secretary to Government,
Local Self-Government Department.

M

Als

Recd / *NR 28800/L.B. 48-36*
29.6.39

The President,
District Board, Hassan.

(Through the Deputy Commissioner)

Sir,

With reference to the correspondence ending with your letter No. A3-49/37-38, dated 24th January 1939, forwarding the resolution of the District ^{status} Board that the Board cannot think of [^]levying a special cess under Section 69 of the District Boards Act, as suggested by Government and by the District Board Finance Committee, as the Board feels that the present time is most inopportune for levying it, I am directed to state that, as Government cannot go on permitting the District Board to overdraw indefinitely and to put off the payment of dues to Government, the Board should take immediate steps to levy a special cess, failing which the Comptroller will be requested to stop the overdraft to the Board with effect from 1st June 1939. The Board may also be warned that, if it persists to ^{in makes} make default, action will ^{have to} be taken under Section 97 of the District Boards Act.

I have etc. *pm*

Memo no:-

NR 28800 Secy. L. S. G.

Copy to Comptroller to Govt. for information and necessary action.

pm

By Order,

pm 19 4 39
Secy. L.S.G.

8515
A.

TEL. ADDRESS, "PRESBOARD"

NO. A3-49/37-38
ENC. ONE

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 31st M A Y 1939.

431 June 1939

FROM

H. B. GUNDAPPA, ESQ., B.A., B.L.,
PRESIDENT, DISTRICT BOARD,

HASSAN.

TO

P. N. KRISHNA RAO, Esq., M.A.,
Secretary to Government, Local Self
Government Department, Bangalore.

THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT.

Subject: Levy of Special Cess.

With reference to your letter No. L.8800 L.B. 48-36 dated 29th April 1939 insisting on the Board's taking up immediate steps to levy the Special Cess and stating that otherwise the Comptroller would be requested to stop the overdraft to the Board and that, further, action under Section 97 of the District Board's act, would be taken against the Board itself, I have the honour to state that the subject was placed before the District Board in their meeting held on the 27th instant. They considered the matter in all its aspects and were of opinion that the conditions of the ryots were worse than ever. On account of adverse seasonal conditions the ryots did not get their crop during the year and the Government have gone to their help by granting remissions of Land Revenue in some parts of the District. Now the monsoon in these parts has failed again and the sowing etc., is delayed and the year has not begun well but augurs ill for the ryots. At this juncture they thought that it would be unjustifiable and unkind on their part to accept levying of any direct burden on the ryots. Hence it would be seen that the decision of the Board in not agreeing to the levy of cess on Land Revenue is not one of sentiment but they felt that they have been precluded from seriously considering this aspect of the question on account

of
t

of the *very* hard lot of the ryots.

But however having felt they had to do something by way of relieving the dark financial features of the District Board, and after careful consideration they have resolved to augment their resources in the following manner.

1. By doubling the present levy of cess on Excise and Forest Revenue: the present revenue from this source ^{Rs 13500/-} by doubling the levy there will accrue another additional income of Rs 13500/-.

2. By enhancing the fees now in vogue in the District Board Shandies on the following items:-

- | | |
|---|-----------|
| a. On laden carts from 1 anna to 2 annas : | |
| b. on Unladen carts 6 pies to 1 anna : | Rs 6000/- |
| c. On Coffee Hotels } 1 anna to 4 annas. | |
| Sweetmeat shops } yielding additional income of Rs 1000/- | |
| Mutton Stalls } | |
| d. On ~~all~~ stalls with a covering and jewellery stalls ... from 1 anna to 2 annas } | Rs 1000/- |
| e. On all cinemas and theatres. 1 Re. per day } | |
| f. Lorries - 1 Re. and Cars - 8 annas } | |

N.B. (These increases are not arbitrary but strictly conforming to the rates prevailing in the Municipal shandies of which statistics were collected).

It will be seen that these two items would yield annually an additional income of Rs 21500 equal to the same that would be obtained by the levy of special cess. As further resolved by the Board if the Government would only be pleased to sanction the District Board Finance Committee's resolutions and also the further amendments thereon by the District Board recommended ⁱⁿ ~~vide~~ their resolution of 13th January 1939 there would be a further additional income of Rs 18400/- and all told the additional revenue could be fairly estimated at Rs 40000/- per year.

The District Board desire to earmark this towards clearance of all their liabilities in about 3 years and thereafter to embark upon progressive and ameliorative schemes. This scheme is strongly recommended to the Government for their kind sanction especially in view of the economic principle that ~~an~~ indirect taxation would always be preferable to direct one even

and even enforcing of the levy, could be easily done in this case than in the other.

I, therefore, beg to commend the resolutions of the District Board to the kind and favourable consideration of the Government and for their early sanction of the same. I beg to append herewith a copy of the resolution come to in the matter for kind reference.

I have the honour to be,

Sir,

Your most obedient servant,

H. B. *unday*

President,
District Board, Hassan.

21/6/35
21/6/35
Forwarded with Compliments.

H. B. unday

Deputy Commissioner,
Hassan.

1.5.11.

Extract from the Proceedings of the Meeting of the District Board held on the 27th March 1939.

X

X

X

7. Letter No.L.8800 L.B. 108-38 dated 29th April 1939 from the Secretary, Local Self Government Department, Bangalore, urging the levy of a Special Cess and that otherwise the Government would resort to provision under Section 97 of the District Board Act.

Resolution of the Standing Committee:

As previously resolved on 13th January 1939, the District Board regrets to find that the economic condition of the people has not in the least improved; on the other hand, there is a perceptible ~~x~~ tendency towards decline. So far, the monsoon has failed in the District and it does not augur well for the year. Under these circumstances, the Board is of ~~positive~~ definite opinion that any extra levy of Land Revenue would be unjustifiable and would work as great hardship on the ryots. But considering the financial position of the Board, ~~the Board~~ after great deal of deliberation, the Board has resolved to levy the following extra cess and fees.

1. That the cess on the Excise and Forest Revenue be **enhanced** by 6 pies in the Rupee. This would bring an additional income of Rs 13500/- per year.

2. That the fees in the market be increased on the following items as mentioned below:-

a. that on all ^{loaded} carts coming to the shandy from 1 anna to 2 annas and from 6 pies to one anna, ~~no distinction being made between the laden and unladen ones.~~

b. that on all stalls with a covering ~~i.e. ()~~ and jewelry stalls the fees be increased from 1 anna to 2 annas.

c. that on all coffee hotels and sweet meat stalls, mutton and beef stall, Lime juice shop, the levy may be enhanced from 1 anna to 2 annas.

d. that ~~an~~ all Cinemas and theatres, a levy of 1 Rupee per day of the shandy ~~on~~ all lorries 1 Re. and on all cars, 8 annas, be levied.

These items are expected to yield an annual income of Rs 8000/- on a moderate basis. Thus there will be an additional income of Rs 21500/- per annum.

This coupled with the anticipated annual income of Rs 13900/- resulting on the acceptance of all the recommendations of the District Board Finance Committee (excepting the levy of cess) and (letting alone Rs 8700 earmarked for road improvements) would be Rs 35500 nearly per annum. Besides, there would be an additional income to the Board of Rs 4500/- if the recommendations of the Board made on the findings of District Board Finance Committee are kindly accepted by the Government, resulting in an annual additional income of Rs 39500/- ^{48000/-}. This would place the Board on a sound financial basis enabling it to discharge all its liabilities and also undertake further improvement works in the District.

Resolution: Resolution of the Standing Committee approved.

COPY

14. 12. 1939

Permit
Secy.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, ~~25th~~ July 1939.

No. 2952/2548-36

From

*The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department.*

To

The President,
District Board, Hassan,
(Through the Deputy Commissioner).

Sir,

With reference to the correspondence ending with your letter No.A3-49/37-38 dated 1st June 1939, submitting certain proposals for augmenting the resources of the Board resulting in an increase in the income to the Board by Rs.40,000/- per annum, I am directed to request you to furnish particulars as to the income derived by the District Board for the last 3 years by levying fees on the 6 items referred to in para 2 (2) of your letter under reference. I am also to enquire how an income of Rs.18,400/- per annum is expected to be realised if the recommendations of the District Boards Finance Committee are given effect to including those on which orders have already been passed.

A very early reply is requested.

I have the honor to be,
Sir,
Your most obedient servant,

Mr. Jagannathan

For Secretary to Government,
Law Department.

Rmr

SR/2

SUBJECT.....

Section *LB*File No. *42-36*

Serial No.

Diary No. of letter replied to.....

General and Revenue Secretariat

()
the 193 .Date of issue *25/7/1939* Signed by..... *W. M. S. H.*

List of enclosures.....

Copied by.....

Examined by..... *he* No. *2952*

To

*The President, Or. Board
through the D.C.*

Sir;

With reference to the
correspondence ending with
your letter No. A3-49/32-33
dated 1-6-1939 submitting
certain proposals for augmenting
the resources of the Board
resulting in an increase
in the income ^{to the Board} by Rs 40,000 per
annum, I am directed
to request you to
furnish particulars
as to the income derived
by the Or. Board for the
last 3 years ~~under~~ by
levying fees on the bills

referred to in para 2(2) of your
letter under reference. I am also
to enquire how an income of Rs 18,400
per annum is ^{to be realized} expected if the
recommendations of the Dr Bds
Finance Committee are ~~expected~~ ^{given effect to}
~~including~~ ^{including} ~~of balance~~, those on which
orders have already been passed.

A very early reply is requested.

I have etc

✓
24/7/1-

Jr Secy Genl

Prin. Secy Dept

fm

Form No. 1

SUBJECT

Section
File No.
Serial No.

Diary No. of letter replied to. 6576

No. 2252

General and Revenue Secretariat

To

The President,

District Board,

Hassan

Sir,

the 198

Date of issue 2/9/1939

Signed by Mr. A. S. N.

I am directed to refer to this office letter No. 2252, dated 25.7.39, calling for certain further information in regard to the proposals for augmenting the resources of the Board and to request you to furnish the particulars required. ~~Therein~~.

List of enclosures

The matter may kindly be treated as immediate.

Copied by

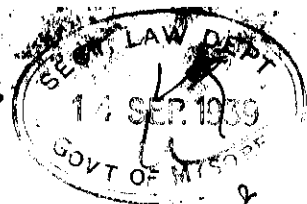
Examined by

J. S. N.

2/9/39

For

NO. A3-49/37-38.
ENC. TWO



1646
TEL. ADDRESS: "PRESBOARD"

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 7th September 39

FROM

H. B. GUNDAPPA, ESQ., B.A., B.L.,
PRESIDENT, DISTRICT BOARD,
HASSAN.

TO

C. SUBRAHAMANYA AIYAR, Esq., B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE.

THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT.

SIR,

SPECIAL CESS.

I have the honour to acknowledge the receipt of your last letter No. L. 952 L.B. 48-36 dated 25th July 1939 calling for some more information in the matter of levy of special cess as proposed in this Office letter No. A3-49/37-38 of 1st June 1939 and I furnish herewith the mode of calculations adopted.

In the first instance, you call for actual realisations under the heads specified in para 2 of my last letter. It is not possible to furnish the same. These shandies are not worked departmentally but are auctioned out year after year to the highest bidder. Hence the calculations furnished in my letter under advertisement are based upon close observations made and statistics collected. I am likewise enclosing a further detailed statement No. 1 which explains the method of my calculations adopted in arriving at the figures stipulated.

With regard to details of realisations of extra income of Rs 18400/- per annum by giving effect to recommendations of District Board Finance Committee and those of this District Board thereon, Statement 2 will explain the same in detail.

123
9.9.39
I have the honour to be,
Sir,
Your most obedient servant,
H. B. Gundappa
President
District Board, Hassan

STATEMENT NO. II.

Extra Income by giving effect to District Board Finance
Committee's Recommendations.

Under Receipts (as per Committee's Report)

Main Difference:-

Difference being the Extra
income to District Board.

Tolls and Ferries.-	24128	as per Committee's recommendation.	
actuals	<u>21800</u>		
	2328		2328/-
Road Cess	10500	do	
actuals	<u>9700</u>		
	850		850/-

Under Expenditure (Reduction) as per Committee's Report.

Establishment tools and Plant charges reduced to 12½%	8684 - (Present exp ^{ts}) <u>6725</u> - as proposed. 2959		2959/-
Administration and Collection	20625 <u>19905</u> 720	do	720/-
Medical Relief	51511 <u>46915</u> 4596	do	4596/-
Traveller's Bungalows and Musafir ^h anas	4242 <u>1752</u> 2490	do	2490/-

Total 13943/-

Or in Round Figures Rs 13900/-.

DISTRICT BOARD RECOMMENDATIONS OVER THESE RESULT IN:-

Establishment and Tools and Plant Charges reduced from 12½% to 5% --- at 12½% = 6725 at 5% = 2690 Hence Savings	4035	4035/-
--	------	--------

Road Cess reduction from 5% to Nil 570/-

Total 4605/- or Rs 4500/-

Extra Income as per recommendations of the District Board Finance Committee	13900/- (shown overle above)
As per Further amendments suggested by the District Board shown above.	4500/-

Total 18400/-

J. B. *[Signature]*

[Signature]

Showing the (1) No. of Shandies under the control of the
Carts, Coffee Hotels, Sweatmeat Shops, Open Stalls with covering etc.,

Name of Shandy.	This year's Bid.	No. of carts both laden and Unlad- en that attend ~~any~~ ^{work}	No. of Coffee Hotels.	Sweat Meat Shops.	M S
Madurai Bore Shandy	6210/-	1000			
Chagal Shandy.	3200/-	850			
Chike Shandy	1506/-	100			
Chapowdanahalli	1100/-	75	30	200	
Chahalli Shandy.	1060/-	75			
Chiccode Shandy.	900/-	100			
Minor Shandies	11702/-	200			
Numbering 55.	25678/-	2400.*			

at 4 as re
hence in 2

* Of these 1400 are likely to be loaded carts
and at one anna extra per
cart would yield = 1400 x 16

1.3.39 8-9-1939.

of the remaining 1000 carts - to be unloaded
carts & at half anna extra per cart per day
of shandy. would yield 1000 x

Total

AGENT I.

Hassan District Board (2) realisations thereof (3) the average number of
but form the Shandy every week.

Station	Jewellery Stalls & Gudara Stalls.	Cinemas and Theatres.	Lorries and Cars.	Estimate of increased rea- lisation per year.	Remarks.
---------	--	-----------------------------	-------------------------	---	----------

Abstract

200	1	5	x 8658.	xl. By Carts 5700
at 2 as each				2x By Coffee
at 1 as each				Tea and Mutton
at 1 as each				Stalls. 2070
				3. By Open
				Stalls. 600
				4. By Cinemas
				Lorries and
				Cars. 288
				Total 8658.

Approximate taken at
Rs 8000/-

Rs 4200

President,
District Board, Hassan.

Rs 1500

(T)
Rs 5700

2890

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

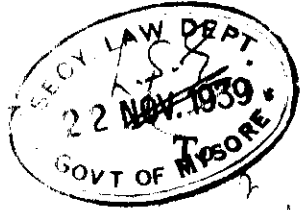
No. 374/LAD.

one one statement

Bangalore, Dated 20th November 1939.

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.



C. Subramanya Aiyar, Esq., B.A., B.L.,
Secretary to Government of Mysore,
Law Department,
Bangalore.

Sir,

I have the honour to bring to the notice of Government that liabilities aggregating nearly a lakh of rupees remain undischarged by the Hassan District Board and to request that needful instructions may kindly be issued for their early settlement. A statement of the items remaining undischarged is enclosed for the kind information of Government.

I have the honour to be
Sir,
Your most obedient servant,

M. Viraraja Urs
Comptroller ~~in charge~~.

Proposals of the Hassan District Board
improving its financial condition
are under consideration
and the same may be awaited

Am-
20/11/39

2
20/11/39

Liabilities to be discharged by the Hassan District Board to
end of 1937-38 (~~prepared on 20-6-1939~~).

Sl.No.	Particulars.	Amount	Remarks.
1.	Arrears due to the Executive Engineer of Hassan Division on A.R. works (Vide his L.No.1725/15-5-39 of Executive Engineer to President District Board)	1,209--8--1	not yet paid
2.	Contribution towards the maintenance of Local Fund dispensary for 1937-38 (Comptroller L.No.16/15-7-38. Paid in Vr.No. 30,612-8-0 37/395/39 15,000-0-0	15,612--8--0	-do-
3.	Contribution payable to Hassan Town Municipality at Rs.188/- a year for 1935-36, 1936-37 and 1937-38	474--0--0	-do-
4.	Pensionary contribution for the medical establishment from 1930-31 to 1937-38	17,421--8-11	This is payable in annual instalments of Rs.20 each vide G.O.No. 2990-5/44-59-19 dated 21-9-1939.
5.	Instalments due towards the repayment of the loan of the Cauvery Bridge at Ramanathapur at Rs.9,628/- each year for the year 1937-38.	9,628--0--0 (not yet paid).	
6.	Annual contribution to Sinking Fund for the redemption of the loan of Hemavathi Bridge at Gorur for 35-36 36-37 and 37-38 at Rs.4,000/- per year.	12,000--0--0 (not yet paid)	
7.	Simple interest on intermediate payments upto 30-6-37 in respect of Ramanathapur Cauvery Bridge loan.	4,695--2--6	Not yet paid
8.	Outlay in excess of Rs.1,20,000/- in respect of the Cauvery Bridge work at Ramanathapur which is required to be treated as a supplemental loan.	35,845--0--0	do
Total.		96,885-11--6	

J. Venkatasubramanian
20/11
Assistant Comptroller.
20/11

6234

TEL. ADDRESS: "PRESBOARD"

NO. ¹A1-113/39-40
ENC.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,

Hassan, Dated 1st April 1940.

FROM

H. B. GUNDAPPA, ESQ. B.A., B.L.,
PRESIDENT, DISTRICT BOARD,

HASSAN.

H. V. NARAYANA RAO, Esq., B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE.THROUGH THE DEPUTY COMMISSIONER, HASSAN DISTRICT.

SIR,

Repayment of the Ramanathpur Bridge Loan.

I have the honour to acknowledge receipt of your reference No.L.7493 L.B. 52-93-3 dated 28th February 1940 urging me to make arrangements to pay up the instalment with interest amounting to Rs 10772-10-5 on the above said loan within the 15th instant. In this connection, I have to invite kind reference to the original order No.L.2332-5 L.B. 102-34-7 dated 30th September 1935 promulgated at the time of sanctioning the loan. The 2nd paragraph of it recognises the financial disability of the Board and sanctions only a limited amount of loan of Rs 1,20,000 just to cover up the expenses of the bridge. In the 4th paragraph the conditions of repayment are laid down. Recognising the inability of the Board even in paying the equated instalments of Rs 9628/- the Government ordered the starting up of ad hoc toll gates on the bridge. The Government definitely stated that 'to meet the principal and interest on the loan annually amounting to Rs 9728/- the proceeds of the ad hoc toll gates to be established on the new bridge, will to the above extent, be credited to the District Board for a period of 20 years till the loan is discharged'. In case the realisations from the toll gate fall below the said amount in any year, the District Board should pay the balance from the District Funds." From this

it is ~~xxxx~~ clear that the Government while passing orders contemplated that the amount needed for the credit would be realised year after year for 20 years from the ad hoc toll gate and believed that the realisations would be sufficient for the instalments due.

It will be obvious from the above that the conditions are almost contractual. The Board should first get a credit of the amount needed towards the said instalment and then from the same credit, the ~~xxxx~~ loan should be discharged. But now the ad hoc toll gates have failed to yield the amount needed. They yield only Rs 2000 annually - not ~~xxxx~~ even a quarter of the instalment due. Wherefrom should the credit of the balance come to the Board? if it be not forthcoming how could the Board with its embarrassing finance meet this extra expenditure?

The Government are now pleased to insist on payment, irrespective of the ad hoc toll gate realisations. This is a very unhappy situation arising when especially the Board is running on a very heavy minus balance of nearly a lakh of rupees. I therefore request the Government to view the situation sympathetically and not press for payment at this juncture till the finances of the Board improve. Towards the latter end, I have already submitted definite proposals of enhanced taxation on items of Excise and Forest Revenue and on Carts etc., getting into shandies. This proposal coupled up with the recommendations of the District Board Finance Committee and thereon of the Board, would yield a surplus revenue of nearly Rs 40,000/-, a year. With this, the Board would be able to discharge its liabilities one after the other and pick up the financial stability. I therefore request the Government to kindly sanction these proposals very early and not to press for the payment of the instalments of this loan till then, as otherwise it would be impossible for the Board to liquidate either this or

any other loan.

I have the honour to be,

Sir,

Your most obedient servant,

H. B. Sundappa

President,
District Board, Hassan.

llg

Ramiah

2/4/40

I.S.D.

4132 12 40

SUBJECT.....

Diary No. of letter replied to.....

Section

LB

File No.

84-91

Serial No.

65

No.

L. 293

To

The P&B Hassan Thru the ~~DB~~

Sir,

General and Revenue Secretariat

()

the

19

I am directed to advise

Date of issue

11.7.42

Signed by

H. G. R. Rao

with refer to your letter no. A3-49/37-38,

of 6-5-1942 regarding the levy of

Special cess by the Hassan. St.

P&B. I am directed to request you to be so

good as to forward the resolution

of the P&B in the ~~advice~~ matter

The matter may kindly be treated as immediate.

List of enclosures

Copied by

Examined by

I have etc

11/7/42

For Secy to Govt

Law Dept

C. B.